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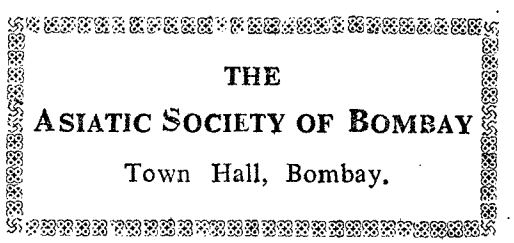

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SELECTIONS FROM THE RECORDS OF THE BOMBAY GOVERNMENT.

No. CVII.—New Series.

PAPERS

RELATIVE TO THE REVISION OF THE ASSESSMENT

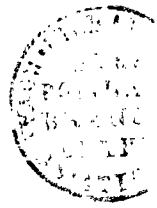
OF

THE INDAPOOR TALOOKA

IN THE

108449

POONA COLLECTORATE.



WITH MAP AND DIAGRAM.

Bombay:
PRINTED FOR GOVERNMENT
AT THE EDUCATION SOCIETY'S PRESS, BYCULLA.

1868.

No. 298 OF 1867.

REVENUE DEPARTMENT.

To F. S. CHAPMAN, Esq.,

Chief Secretary to Government, Bombay.

SIR,—With reference to my reports upon the revision of the assessment of Indapoor Talooka, which is now in course of transmission to Government through the Revenue Commissioner S. D., I would beg to represent that it would be satisfactory to myself, and I should suppose, as hereinafter explained, in accordance with the wishes of Government, were Sir George Wingate's opinion upon the measure obtained.

2. In making this suggestion I would beg to explain that when the question of revising the rates of Indapoor—the first settled District of our Presidency—was first raised, it was proposed by the late governor, Sir Bartle Frere, to entrust the duty to Sir George Wingate, and with that object the latter officer was solicited to pay a visit to Bombay for the purpose of making a tour through the country. Sir George Wingate intimated, in reply, that the failing state of his health rendered it inadvisable for him to return to this country, and consequently that he could not undertake the duty referred to.

3. Being made aware of these overtures, I explained to Sir Bartle Frere that in carrying out the duty of reporting upon the revision of the Indapoor settlement, which had been entrusted to me, I would endeavour so far to meet the wishes of Government in obtaining Sir George Wingate's opinion, that I would enter into correspondence with him during the course of my inquiries on the subject. Sir George, however, declined to give his opinion in this manner, stating as his reason for doing so that without the fullest details, which could only be obtained upon the spot, and without having had an opportunity of inspecting the country, he thought my judgment might be fettered by his opinion, formed,

perhaps on an imperfect knowledge of the changes which have taken place since he knew the district. At the same time he expressed a great desire to have an opportunity of discussing the subject personally with me.

4. Considering the great importance to be attached to Sir George Wingate's opinion, I would venture respectfully to suggest to Governmeut that during my contemplated visit to England (for which I have already obtained leave) I may be permitted, with the sanction of the Secretary of State for India, to lay before Sir George Wingate all the papers connected with the report, and consult with him with the view to his opinion upon my proposals being recorded.

I have the honour to be, &c.

J. T. FRANCIS, Lieut. Colonel,
Survey and Settlement Commissioner.

Camp Khed, 16th April 1867.

No. 1550.

REVENUE DEPARTMENT.

Bombay Castle, 20th April 1867.

RESOLUTION.—Sanctioned.

F. S. CHAPMAN,
Chief Secretary to Government.

No. 2026 of 1867.

Revenue Department.

To the CHIEF SECRETARY to GOVERNMENT.

Sir,—I have the honour to submit, for the consideration and orders of Government, a report by Lieutenant Colonel Francis, Survey and Settlement Commissioner, upon the revision of the settlement of the Indapoor Talooka of the Poona Collectorate.

2. The report was received in this office direct from Lieutenant Colonel Francis on the 18th March, and the Collector of Poona, with reference to it, wrote on the 2nd ultimo (letter No. 960) as follows:—

"I have the honour to forward to you the accompanying report* of Colonel Francis on the revision of the settlement of the Indapoor Talooka, without presuming to make any remarks of my own, my experience of the Talooka of Indapoor being so limited, while that of Colonel Francis has extended over many years."

* No. 147, dated 12th February 1867.

3. The Survey and Settlement Commissioner in reporting (No. 1033, dated 4th December 1866) to Government that the lease of the Kullus Division of the Indapoor Talooka expired with the year 1865-66, and that under ordinary circumstances the revised rates would be introduced in the current year (1866-67), asked, for reasons which he fully explained (the chief reason being "to admit of the whole talooka being brought under the measure at the same time") to be allowed to defer for a year (by which time the lease for the remaining portion of the talooka would also have expired) the introduction of the revision.

4. The sanction of Government to defer the settlement was conveyed in Government Resolution No. 4574, dated 8th December 1866.

5. The present Survey assessment was introduced *first* into the Kullus Division of the talooka in 1836-37, and was extended in the following year to the remaining portion of the talooka, when

the settlement for the whole talooka was reported to Government for sanction.

6. In the letter from the Chief Secretary to Government to the Revenue Commissioner—extract from which is embodied in paragraph 63 of Lieutenant Colonel Francis' report—it was decided that the duration of the settlement was to be for ten years, as originally sanctioned. It appears, however, from what Lieutenant Colonel Francis states in paragraph 64, that a reconsideration by Government of the arguments advanced by Lieutenant Wingate in favour of thirty years' settlement, the duration of the settlement lease for the talooka was fixed for thirty years.

7. The term of ten years, as originally fixed, was to date from the commencement of 1838-39, the two preceding years being considered years of probation; but for the Kullus Division it appears to have been considered to date from the commencement of 1836-37, and for the remaining portion of the talooka from 1837-38.

8. The Report now submitted contains a full and very interesting review of the following subjects :—

The state of the District and its Revenue Administration prior to the Survey settlement (Part I.)

The introduction of the settlement now about to be revised (Part II.)

Proposals for the reassessment of the Talooka, with full explanatory remarks with reference to the proposed rates, and the probable result of the revision as affecting the revenue (Part III.)

9. As regards the Survey operations under the late Mr. Goldsmid and Lieutenant (now Sir George) Wingate, which are noticed at length by Lieutenant Colonel Francis, notwithstanding the imperfect measurements, the omission to include in the measurements the "Gairan" and Hill lands and the defective classification, the general results of the settlement and measures of reform adopted in connection with it for developing the resources

of the talooka and in improving the condition of the cultivators, seem upon the whole to have been eminently successful.

10. A statement is given in paragraph 76 of the report which comprises a summary of the results of the settlement, and with reference to these Lieutenant Colonel Francis observes—

"These results abundantly prove the success of the settlement. There is no district in India probably, not excluding even the provinces under the permanent settlement, which can show the annual collection of a revenue of above Rs. 80,000, subject for the period of ten years to a reduction of only 6 rupees per annum for remissions, outstanding balances, and contingencies of all kinds."

11 & 12. As a rule the revision of the Revenue Survey setlements does not, or should not, involve either remeasurements or reclassification of lands, the object being to adjust the assessment, a measure rendered necessary by altered circumstances during thirty years, or whatever may be the term of the settlement, such as the rise and fall of prices, improved communications, &c.; but as regards the Indapoor Talooka it will be seen from what Lieutenant Colonel Francis states (paragraphs 108 to 118) that owing to "imperfect measurements," and to the survey being "faulty" and "defective in other respects," an entirely new survey was found to be absolutely necessary, and there can be no doubt, I think, that Lieutenant Colonel Francis was fully justified in resurveying the whole talooka.

13. It will be also seen from what Lieut. Colonel Francis explains in paragraphs 120 to 124 that owing to discrepancies in valuation it was found "safe and expedient in many respects" to make an entirely new classification "based upon the improved system of operations, which with the experience of thirty years has been introduced into the Survey Department since Indapoor was *first* classified."

14. The system of survey that was adopted is the "*traverse*," a combined operation of the Trigonometrical and Revenue Survey systems. The results of the measure are noticed in paragraphs 117 and 118.

15. The main principles which Lieutenant Colonel Francis considers should guide revision operations are detailed in paragraphs 129 to 142, and in paragraphs 143 to 157 is shown how it is proposed to apply them to the Indapoor assessment.

16. The rates proposed in paragraphs 158 and 161 are as follows:—

> A maximum rate of one rupee per acre, with a reduction of 2 annas for some villages, and a special increase of 2 annas for Indapoor itself. To 13 villages round about Kullus, extending from Kullus towards Baramattee, which are the most unfavourably circumstanced in respect to rainfall, a maximum rate of 14 annas is proposed.

17. For certain lands bordering on the banks of the Bheema, which are annually flooded by the freshes, and in this manner rendered more fertile, a maximum rate of Rs. 1-8-0 is proposed.

18. It will be seen that the increase of annas proposed is from 12 (the maximum rate on which the present assessment is based) to one rupee, which is equivalent by itself to an addition of 33 per cent.; but it is explained by Lieutenant Colonel Francis that, owing to new lands which have been held in excess of the assessed area having been increased and classified and the higher rate applied to them, the assessment will be increased to 53, instead of 33 per cent.

19. According to the statement embodied in paragraph 163, the amount of the proposed reassessment exceeds the present assesement by Rs. 43,309, an addition of 57 per cent. on the present assessment of the talooka. Still with this addition the average rate upon the whole culturable area will be only 7 annas 6 pies per acre.

20. This is moderate enough, it must be allowed, as an average rate, but I do not consider it the least too low for Indapoor. With reference to existing prices, and probability, if not certainty, of their continuing as high as they are now for years, improved communications, new markets, and such like considerations, if the Indapoor Talooka had an average rainfall which could be depended

upon, be it more or be it less, the proposed rates might be pronounced too low for a thirty years' settlement; but it must not be overlooked when considering the question of rates that Indapoor is one of the most unfavourably circumstanced of any of the talookas in the Deccan or Southern Maratha Country as regards its rainfall. In some parts of the talooka rain appears never to fall seasonably, and it is generally when seasonable scanty and precarious. Year after year lands are left unsown for want of moisture, and those that are sown produce next to nothing; failures of crops, more or less general and extensive, appear to be the rule, and a good, or even a fair, average harvest the exception.

21. Taking the above *facts* into consideration, and weighing them against the other considerations, the balance is, I submit, greatly in favour of very low rates of assessment. I might go further and say the lowest that can be fixed without unnecessarily sacrificing revenue—if it is intended that the revenue should be realized according to the assessment—as far as I am in a position to judge, I have no hesitation in offering it as my opinion that ates could not safely be proposed, and I would therefore ly recommend that Lieutenant Colonel Francis' pro- sanctioned.

The assessment of the well garden lands is noticed in hs 174 to 178. Lieutenant Colonel Francis considers ime has come for discontinuing the extra cess, if not in cts, as a general rule in drought-stricken districts like

ieutenant Colonel Francis' proposes in lieu of the an of assessment according to which the first class to be applied to such lands irrespective of the r Jeerayet classification, and in this proposal I would respectfully recommend that its adoption exclusively for Indapoor, but as a rule, when the he Survey assessment comes, in every district and continues to suffer, like Indapoor, from sion of unfavourable seasons.

24. As observed by Lieutenant Colonel Francis in paragraph 176, it is almost impossible to overrate the importance of well cultivation in a drought-stricken district like Indapoor, and it is, I respectfully submit, the duty of Government to afford every possible encouragement to it.

25. The remarks made by Lieutenant Colonel Francis in paragraphs 179 and 180 appear to me to be very just, and they will doubtless be fully considered by Government. I see no objection to the adoption of the course recommended at the close of paragraph 180, viz. that "for a stipulated period," say pending the duration of the settlement, no addition shall be made to the local land revenue, one anna being the maximum amount leviable during the new lease.

26. As regards the duration of the proposed settlement, Lieutenant Colonel Francis has, I am respectfully of opinion, satisfactorily shown that a permanent settlement is wholly inapplicable to a district like Indapoor. I entirely concur in the views expressed by Lieutenant Colonel Francis in paragraphs 181 to 185, and would beg to support his recommendation that the proposed revised assessment be declared unalterable for thirty years.

I have the honour to be, &c.

J. W. HADOW

Revenue Commissioner

Camp Mahableshwur, 22nd May 1867.

No. OF 1867.

To E. P. DOWN, Esq,
Collector of Poona.

SIR,—The thirty years' lease of part of the [illegible] having expired with the past revenue year, I [illegible] to submit a Report upon the Revision of the [illegible] district.

MAP
of the
INDAPOOR TALOOK
of the
PODNAH COLLECTORATE.
REFERENCES.
INDAPOOR
PHULTUN TERRITORY
SIRUSTA

2. Before entering upon the more immediate subject of my report, I shall endeavour to lay before you a brief history of the state of the district, and of its revenue administration generally, prior to the introduction of the Survey Settlement. The history of that measure will come next in order, and I shall then explain my own proposals for the reassessment of the district.

PART I.—*The state of the District and its Revenue Administration prior to the Survey Settlement.*

3. The Tunka assessment fixed by Mullic Umber during the Mahomedan government of the Deccan is the first revenue measure of which any account has been retained. The Tunka, which is the jumma or total assessment of a village, was a cash rental, based according to traditionary accounts upon an estimate of a third share of its produce. The assessment was fixed in the gross, its apportionment to individual holdings or estates being left to the village community.

4. The Tunka continued for some time after the Maratha government was established, but was eventually superseded, in or about the year 1784-85, by what is generally known as the "Kumal" assessment. This assessment was grounded upon a classification and valuation of the land of each village. It would appear to have been undertaken partly with the view of ascertaining the general capabilities of the district, and thereby furnishing the State with a record of its own resources, though the increase of the public revenue was doubtless the main object of the measure.

5. From the different accounts of the state of the district at the period, it seems to be generally established that the resources of the country had been considerably augmented since Mullic Umber's assessment was impcsed. The predatory habits of the Marathas, and the plunder gathered by the Paishwa's army from other parts of India, tended mainly, no doubt, to bring about a more prosperous state of things. The depreciation in the value of money since the Mahomedan standard of assessment was fixed is another cause which, no doubt, operated in producing a revision of the State's demands.

6. A revision under such circumstances was certainly justifiable, as the State might fairly claim some share of the general increase in wealth resulting from changes which its own policy had been mainly instrumental in bringing about. Unfortunately, however, the Maratha government over-estimated the value of the permanent resources of the district, and pitched their assessment much higher than it should have been. The Kumal assessment for the whole district, as it then existed, amounted to about Rs. 2,22,800, whilst the Jumma of the Tunka, which it had superseded, was only Rs. 1,02,000. The total assessment of the district was consequently more than doubled by this new measure.

7. The realization of this assessment being soon found impracticable by the officials, the plan of farming the revenues of the district was next resorted to. This led to the introduction of a system of levying extra cesses in excess of the standard assessment, that being almost the only means by which the farmer could obtain any profit. Many of the cesses thus imposed were subsequently included in the accounts under the head of "Babtees," and thus became an integral part of the State's demands.

8. The levy of these extra cesses, incursions of plundering armies, and a succession of bad seasons, had nearly depopulated the district, when, in about 1807-08, the Government endeavoured to re-establish villages by the introduction of a system of leases (Istawa) providing for a small annually-increasing rent, extended over nine years, when the Tunka rates were to be taken. This measure proved generally unsuccessful. A further term was then added to the leases; meanwhile the Maratha war broke out, and the Deccan was ceded to the British government.

NOTE.—Kumal rates should, I think, be substituted for Tunka, as the latter had been superseded; but I have used the Revenue Commissioner's words.

9. During our early administration of this district the revenue was generally collected under a system of Ookta and Kowlee rates, the management and fixing of which was left almost entirely in the hands of the Patel and Coolkurnee. The Istawa lease system of the former government was also adopted in some cases.

No regular system was inaugurated, and the different settlements attempted proved unsuccessful.

10. A succession of bad seasons supervening upon these imperfect arrangements tended to complicate matters. Failure of crops and high rates rendered annual remissions necessary. Owing, however, to the corruption of the district and village establishment, by far the greater part of the sum intended as a relief to the ryots was appropriated to their own use by the native officials. This, added to the general disordered state of things, completed, as the Revenue Commissioner has expressed it, "the confusion of the village management."

11. It was thought that a regular survey and assessment would remedy these defects, and accordingly such a measure was inaugurated under Mr. Pringle. That officer's operations comprised a field survey of all the cultivated and culturable lands of the village, accompanied with a regular classification of the soil. He prepared elaborate estimates of the produce of the different kinds of soil, and after allowing for expenses of cultivation, a certain percentage of the remaining net produce was taken as the assessment of the land.

12. But Mr. Pringle's settlement, though fixed upon a system which at first sight appears to be the best practical way of arriving at an estimate of the capabilities of the soil, and thence deducing its assessable value, has nevertheless been admitted to have been an entire failure. The failure was due in some measure certainly to the faulty and dishonest manner in which the classification of the soil was carried out and the crop returns prepared. But independently of this, I am persuaded that it is almost impossible to frame returns of the produce of a district having such an uncertain climate as Indapoor. For three consecutive years in some parts a general failure of crops has been known. A bumper season follows perhaps, which again is followed by two or three years of more or less deficient returns. A fair average should of course embrace a series of these several years. I need hardly say the preparation of such returns for all kinds of soil—and Mr. Pringle's system proposed to fix the assessment on such data—is a

work of time and labour which no man could reasonably expect to be able to carry through.

13. The causes of the failure of his system have, however, been fully described by the Survey officers employed in the assessment of Indapoor—Lieutenant (now Sir George) Wingate and Lieutenant Nash—from whose reports the following extracts have been taken :—

Lieut. Nash's Report.

"The Survey rates were fixed at fifty-five per cent. of the net profit on land, and of this system the disproportion above alluded to appears to have been the natural effect. Assessing fields at a percentage of the net profit was, in fact, remunerating the cultivator, not in proportion to the value of the field on which he laboured. To show how unequally by this system people requiring the same funds for their support were remunerated, I have calculated from the Survey paper of thirteen villages in the Indapoor Pergunna the sums which, had the Survey been conducted in other respects on right principles, would have been left with the respective holders of fields of the nine kinds of soils so differing in size as to require each an annual expense of 5 rupees for their proper cultivation. They are as follows :—

1st Black.	2nd Black.	3rd Black.	1st Red.	2nd Red.	3rd Red.	1st Burrud.	2nd Durrud.	3rd Durrud.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
2 11 11	2 8 7	1 3 5	1 9 5	1 4 8	0 15 4	0 15 10	0 10 3	0 6 10

"The fair sum to have left with each of the owners of these fields, as calculated from the same papers, would have been somewhat more than one rupee."

14. In commenting on these remarks Lieutenant Wingate observes—

"To afford a further illustration of the effect of these principles upon the Survey assessment, I have compiled the following table from the papers of the village of Ooplay Boodrook in the

Marha Talooka, in which the assessment was fixed at 55 per cent. of the net produce as estimated by Mr. Pringle's assessors. Column No. 1 of the table gives the number of acres of each description of soil, which, according to their calculations, can be cultivated at an annual expense of 100 rupees. Column No. 2, the net produce per acre, and No. 3, 55 per cent. of this, or the rate of assessment; No. 4, the amount of assessment upon the number of acres enterd in column No. 1, and No. 5 the balance of net produce or profit remaining to the cultivator. By inspecting the last-mentioned column it will be found that from 1st Black to 3rd Burrud the profits of cultivation vary from Rs. 32-8-3 to Rs. 12-5-3, the expenses in every case being 100 rupees. The total amount of assessment upon the number of acres entered in column No. 1 of the table is Rs. 236-7-2, and the three last columns are entered to show how, under the supposition of this remaining the same, the rates should, in my opinion, have been adjusted to leave the profits of cultivation in all cases exactly equal.

STATEMENT illustrative of the inequality of the Survey Rates in consequence of being a percentage of the Net Produce, and showing how they might have been fixed so as to render the profit of cultivating every description of Land exactly equal.

No.	Names of Soil.	No. of Acres capable of being cultivated at an annual expense of 100 Rupees.			Value of Net Produce or Rates of Assessment per Acre.			Survey Rates, &c.									Proposed Rates, &c.								
								55 per cent. of Net Produce, or Rate of Assessment per Acre.			Amount of Assessment on the number of Acres in Col. No. 1.			Balance of Net Produce, being the profit of Cultivation.			Proposed Rates of Assessment per Acre.			Amount of Assessment on the number of Acres in Col. No. 1.			Balance of Net Produce, being the Profit of Cultivation.		
		No. 1.			No. 2.			No. 3.			No. 4.			No. 5.			No. 6.			No. 7.			No. 8.		
		Acres.	Goonts.	Annas.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
1	1st Black	28	36	..	2	8	0	1	6	0	39	11	9	32	8	3	1	12	1	50	11	1	21	8	11
2	2nd ditto	29	15	..	1	15	3	1	1	3	31	10	9	25	11	2	1	3	6	35	13	0	21	8	11
3	3rd ditto	34	33	..	1	7	9	0	13	0	28	4	9	23	6	4	0	13	10	30	2	2	21	8	11
4	1st Red	29	13	..	2	0	6	1	1	9	32	8	6	27	0	7	1	4	9	38	0	2	21	8	11
5	2nd ditto	35	1	..	1	5	3	0	11	9	25	11	6	20	12	9	0	11	5	24	15	4	21	8	11
6	3rd ditto	40	29	..	0	14	4	0	7	9	19	11	3	16	12	5	0	5	10	14	14	9	21	8	11
7	1st Gravelly	40	14	..	1	2	1	0	10	0	25	3	6	20	6	1	0	9	7	24	0	8	21	8	11
8	2nd ditto	40	34	..	0	13	2	0	7	3	18	8	2	15	1	7	0	4	9	12	0	10	21	8	11
9	3rd ditto	43	33	..	0	10	0	0	5	6	15	1	0	12	5	3	0	2	2	5	13	4	21	8	11
	Total....	..	..	..	....			....			236	7	2	194	0	5	....			236	7	4	194	0	3

"There are, however, other sources of error in the Survey assessment to which, with that already mentioned, must be attributed its failure, more than to any defects of execution. The chief of these consist in it being founded on an average of the prices of grain and the amount of collections during previous years, without a due consideration being given to the actual condition of the people, and to an investigation of the causes which, during the years of the average had made these prices and collections stationary or fluctuating, advancing or declining. To adopt as a basis of assessment an average of past collections was to admit that the previous settlement was not heavy as a whole, but merely required being properly apportioned, which the yearly increasing poverty and wretchedness of the people, a declining cultivation, and a progressive fall in the price of grain, notwithstanding a diminished supply, all tended to disprove. The calculations, too, for fixing the Survey assessment were made upon the supposition of the land being properly tilled, whereas there is perhaps not one field in ten in this collectorate that is so, or that commonly yields the quantity of produce estimated in the Survey returns. These circumstances contributed to make the Survey assessment high, while fixing it at a percentage of the net produce made it unequal; and to them may be attributed its failure rather than to the venality of the native establishment employed in carrying it into execution. These may have been bribed in numerous instances to effect a reduction of the rates, but this would have tended to secure the success, rather than involve the failure, of an assessment, and that they should systematically over-assess inferior and uncultivated lands without the prospect of gain, and at the risk of detection, appears to me very improbable. I have dwelt at this length upon the Survey assessment at the risk of being thought tedious on a question not immediately bearing upon my subject, that by exposing the sources of error which, in my opinion, occasioned its failure, my superiors may be better able to form a correct estimate of the principles on which the present revision has been conducted."

15. According to the opinions of the officers here quoted,

the failure of the settlement is attributable more to the faulty principle by which 55 per cent. of the net produce was set apart as the basis of the assessment than to the malpractices of Mr. Pringle's native establishment. Both causes combined, no doubt operated in bringing about the result, and for our present purposes it is immaterial which had the greater influence.

16. The defects of the settlement were early foreseen by the revenue officers. In the first year of its introduction the Collector expressed great fears of its success. He reported that the Jummabundy, according to the rates, amounted to Rs. 91,589, of which only Rs. 42,299, or less than one-half, could be realised. In the following year the ryots refused to cultivate their fields according to the Survey rates, and after local inquiry the Collector directed that no increases exceeding 25 per cent. on the former assessment should be demanded. Afterwards it seems to have been ordered that for the year the new rates should be collected only in cases where they were lower than the old. This arrangement failed, and remissions had to be granted.

17. It was next sought to remedy the defects of the settlement by the adoption of a scale which provided that only a regulated portion of the increases due to that measure should be collected. It was also arranged that half the new assessment should be remitted in respect of lands which had been waste five years anterior to its introduction; and further, in cases where lands had been longer out of cultivation, that only a fourth of the assessment should be levied.

18. In summing up the result of these measures the Revenue Commissioner observes as follows :—

> "The prescribed assessment has thus fluctuated between the former rates and the new. It may be supposed that the former rates referred to some well-known standard of taxation. But this is not the case. They would be better described as the result of accident or temporary circumstances; for what was adopted as the basis was really the Ooktee and Cowlee rates (which are liable to fluctuate annually according to the state of the village, the means of ryots, and the

vicissitudes of seasons) on which the lands happened to be let out in the year preceding the Survey. "In short, "the rates have become so numerous and diversified, and the modifications applied to them so frequent, that I am satisfied the people have a very imperfect knowledge of the nature or amount of the rents they are called upon to pay."

19. The native officials were not slow in taking advantage of this confused state of the revenue management. Great part of the remissions allowed for failure of crops was systematically appropriated to their own use, whilst by their agency a system of unauthorised collections was generally introduced throughout the district. This latter practice is said to have been carried to such an extent that in many cases the unauthorized exceeded the authorized collections of the village.

20. The Revenue Commissioner quotes a case in which the unauthorized collections amounted to Rs. 357 against the Government demand of Rs. 137, and another of Rs. 789 against Rs. 255. Speaking generally of the state of things in respect to remissions and unauthorized collections, that officer says, "I firmly believe not one-half (the remission) has reached the ryots, and probably the portion of the actual collections that has been paid into the Treasury has not been much greater."

21. About this time also a grievous system of torture for the realization of revenue had been secretly introduced. Rumours of its existence had reached the revenue officers of the collectorate, and, consequent on the receipt of petitions charging the native officials of the district with inflicting personal violence upon certain individuals in extorting revenue, Mr. Elphinston, the First Assistant, was deputed by the Collector to make a formal inquiry into the matter.

22. Owing, however, to the suppression of evidence by the district officials, and perhaps to some extent to want of tact on the part of Mr. Elphinston, the inquiry resulted in two Mousalee peons employed in the collection of revenue being criminally convicted of certain acts of torture and sentenced to a fine of 25 rupees each, or, in default, to suffer a month's imprisonment.

The Mamlutdar was declared to be honourably acquitted on a charge of extortion, whilst four individuals were committed for trial at the sessions for giving false evidence against him.

23. Shortly after this Mr. Goldsmid was appointed to the charge of Indapoor for revenue as well as for other duties. On complaints of this system of torture being brought to his notice, a searching inquiry was instituted, and after a lengthened investigation, conducted with Fouché-like skill and ability, he succeeded in bringing to light a system of disgraceful and cruel torture which was being practised upon the people of the district chiefly at the instigation of the Mamlutdar.

24. The record of these proceedings shows that twenty individuals, including the Mamlutdar and several district and village officials, were convicted of charges of torture, or of aiding and abetting the same, and sentenced to imprisonment for periods varying from one to seven years. The Mamlutdar's sentence was for nine years in the first instance, but it was afterwards commuted to seven.

25. Some of the acts of torture practised are reported to be too disgusting to record. But the following, extracted from the Judge's proceedings in the trial of the cases, are instances of brutal cruelty, such as it would scarcely be believed had been inflicted on human beings. In one instance a prisoner is charged with "forcing a man to stoop and hold his toes with pebbles under his feet, placing at the same time two stones, one on his neck and one on his loins, and compelling him to remain in the above position from morning until about midday." In another case the charge was "for compelling a man to stoop and hold his toes," and "having brought four pegs and a cord, commencing operations by tightening the same to fasten Crishnajee wullud Manajee (spread eagle fashion) to the pegs." And in another "for pulling down Mankajee by the tuft of his hair from the raised ridge of earth near the Chowree of Bouree, beating him on the face, tearing his turban, and placing a stone on his head, and making him bear a stone on his head from daylight until 9 o'clock."

26. The following extract of the Judge's finding gives a full account of the circumstances of the case:—

"The eight cases of revenue abuses having been this day completed, the Assistant Judge proceeds to record the view he has taken of them severally. As, however, they were all caused by the same cause, they may be considered merely different parts of the same subject. A few general remarks therefore, embracing the whole case, will prevent the necessity of the same remarks upon each individual charge.

"Upon June 14th, 1834, Mr. Baber, who was then Collector of Poona, wrote to the Acting Mamlutdar of Indapoor, viz. prisoner Trimbuck Gungadhur, and told him that there were outstanding balances in the district of Indapoor amounting to Rs. 23,870-15-1 which, upon the receipt of the order, he was immediately to recover; that he was now only acting Mamlutdar, but if he did so he should be confirmed in the situation; and that if he made any report that the people under him did not give him every assistance they should be dismissed.

"The Mamlutdar very properly wrote back to say that the ryots had had a hard year of it before, and Mr. John Burnett had accordingly allowed these balances to stand over, that the month of June was the worst month to come upon the ryots for payments. In fact the reply was in every respect most proper; it is dated (the Assistant Judge thinks) June 18th, 1834.

"This very proper remonstrance was never answered, and the Mamlutdar, actuated either by hope or fear, commenced the system of abuses which forms the subject of these trials."

27. It is humiliating to find from these proceedings that the Judge considered the blame of these acts to be attributable in a great measure to the issue of an injudicious order by the Collector to the Mamlutdar, by which the latter's promotion was made dependent on his success in collecting the outstanding balances. This opinion seems to have been fully concurred in by Government, and thereupon instructions were issued to all Collectors,

enjoining them to take precautions to prevent the occurrence of such acts of cruelty.

28. But not content with the punishment of the perpetrators of these cruelties, Mr. Goldsmid made immediate inquiry as to the amount of revenue which had been extorted from the ryots by these proceedings. This resulted in his showing the sum of Rs. 8,863 to have been improperly levied, and he was at once permitted to refund it to the cultivators. The whole proceedings in the case will appear in the present day to be more like the incidents in a story culled from the pages of the Arabian Nights, rather than a chapter of events taken from the history of the revenue administration of the district.

29. There are still some civilians in the country who took part in these proceedings. The present Commissioner in Sind, Mr. Mansfield, was employed in Indapoor at the time, and the records show that he rendered good service in reforming the revenue administration of the district. There is also another distinguished officer who, in his early service, was associated with Mr. Goldsmid in his reformatory career in Indapoor, and who, after filling the highest position in the Civil Service, now presides over the Government of this Presidency.

30. The corrupt and demoralised state of the officials generally, combined with the confusion introduced into the accounts by the changes made in Mr. Pringle's assessment, told seriously upon the revenue of the district. Cultivation decreased, and notwithstanding remissions, the outstanding balances were annually being augmented. These facts will be made apparent by an examination of the following statement, which exhibits the Jummabundy, remissions, collections, and outstanding balances for the ten years preceding the advent of the settlement :—

Year.	Jummabundy.	Remissions.	Revenue collected.	Balance outstanding.
1826-27	79,197	12,810	63,212	3,175
1827-28	68,334	41,947	22,015	4,372
1828-29	74,688	232	60,843	13,613
1829-30	1,05,705	....	21,297	84,408
1830-31	64,130	48,550	12,887	2,693
1831-32	73,200	52,124	20,803	273
1832-33	75,502	57,969	17,162	371
1833-34	83,079	....	61,080	21,989
1834-35	70,932	6,207	61,082	3,643
1835-36	74,550	12,162	62,187	201
Total....	7,69,307	2,32,001	4,02,568	1,34,738*
Ten years' Average....	76,930	23,200	40,256	....

31. On analysing this return we find that during the period referred to the revenue of the district had in one year fallen to the small sum of Rs. 12,887, and in another (1832-33) it amounted to only a little above Rs. 17,000. For the ten years the average collections are Rs. 40,256, and the average annual remission amounts to Rs. 23,200, whilst the outstanding balance at the close of the period was Rs. 1,34,738.

32. It was at this crisis, with the district half depopulated by the effects of mismanagement and the unscrupulous rapacity of native officials—with a falling revenue and annually decreasing cultivation—with heavy outstanding balances betokening the poverty of the people and the low state of its agricultural resources —that the late Mr. Goldsmid proceeded to inaugurate that system of survey settlement which has since formed the groundwork of the revenue administration of the entire Presidency.

33. It is interesting at the present time to notice the different schemes proposed. The first which assumed a definite shape

* Of this outstanding balance only Rs. 34,867 was collected, the remaining sum of Rs. 99,871 being entirely remitted in 1838.

was to take the old "Chahoor" as the standard for fixing the rates of assessment. This proposal emanated from Lieutenant Shortrede, who was employed at the time upon the duty of specially reporting upon Mr. Pringle's survey of the collectorate. "The kind of settlement," he explains, "which I would propose for the first year would be to let the best land at 60 rupees per Chahoor and the inferior at 50 or 40." This proposal was approved by the Revenue Commissioner, who, in submitting it to Government, observed as follows:—"By assessing the Chahoor the advantage of a ryotwar settlement would be secured to the people freed from the confusion in the accounts and facilities for abuse which appertain to the present system." The measure proposed may appear in the present day to have been somewhat crude, but if the state of the district at that period be considered, it would seem to be an improvement on the existing system of management, and in that light therefore the Revenue Commissioner's support of such a measure is accounted for. It afterwards received the sanction of Government, and orders were issued to carry out the plan as an experimental settlement for one year.

34. It is fortunate for Indapoor, and perhaps for the Presidency generally, that Mr. Goldsmid was entrusted with the duty of carrying out this measure. He foresaw at once the defects of such a plan of settlement, and lost no time in reporting against its adoption. The promptness indeed with which he addressed himself to the cancelment of the orders, and the substitution of a different system, is characteristic of that energy of purpose which he displayed throughout his official career. "Last night," he says "I had the honour of receiving your letter * * * directing me to take immediate steps for assessing the lands of Indapoor in the manner recommended by the Revenue Commissioner and sanctioned by Government;" and he then proceeds to explain his views upon the subject.

35. The chief defect of the proposed system, as explained by Mr. Goldsmid, is attributable to the circumstance of the "Chahoor" not being a definite measure of quantity. He also expresses some doubts "whether it was originally one of quality,"

or admitting that it were so, the integrity of the original divisions, he contends, was vitiated by the frauds practised in subdividing them into beegas. He then furnishes some practical illustrations of how unequal the assessment would be were it put upon the Chahoor.

36. Mr. Goldsmid next proceeds to explain that as the survey measurements of Indapoor Talooka have been found to be correct, they should form the basis of the new assessment. Being strongly impressed, however, with the desirability of retaining old names and denominations familiar to the cultivating classes (which indeed was one of the chief reasons given by the Revenue Commissioner for the adoption of the Chahoor) he considered it would be objectionable to adopt the acres, goontas, and annas of Mr. Pringle's measurement, and proposed therefore to convert them into beegas of the area of the Concan beega. This plan was approved of by Lieutenant Shortrede, and at his suggestion it was arranged that the new beega should be called the Pucka or Poona Beega.

37. The Collector and Revenue Commissioner approved of the abandonment of the Chahoor and the adoption of the acre as the basis of the new settlement. They disapproved, however, of the transmutation of the acre into beega as being no advantage, whilst it might have the effect of leading the cultivators to suppose that a new standard was about to be adopted. Government, concurring with the opinions of the two revenue officers, directed Mr. Pringle's measurements to be adopted, and they were accordingly utilised as the basis of the Indapoor settlement.

38. With regard to the assessment, Mr. Goldsmid proposed that in the first place every field should be gone over and its soil and situation carefully examined. With this and other statistical information before him he then proceeds to say, "I would arrange the Jerayet or unirrigated land in three classes—Ootum, Mudhum, and Kunist—and should thus be only following the course pursued with so much advantage by native governments in

other zillas. The land might, with reference to its class, be assessed according to either of the two scales noted in the margin. I should myself prefer the lower, as, with the higher, remissions, I am convinced, would be often necessary in this talooka, where rain is so scarce." He proposed to try his plan experimentally in ten villages, and report the result to Government for confirmation, before informing the ryots of the rates. He also strongly urged that the settlement should be confirmed for ten years in place of one, as in the proposals regarding the adoption of the Chahoor.

Scale 1st.

Ootum at 2 acres per rupee.
Mudhum at 3 do. do.
Kunist at 4 do. do.

Scale 2nd.

Ootum at 3 acres per rupee.
Mudhum at 4 do. do.
Kunist at 5 do. do.

39. These modifications of the original proposals submitted by Mr. Goldsmid were generally approved of by the Collector and Revenue Commissioner, both officers advocating the adoption of the lower of the two scales of rates proposed. The Collector also recorded his opinion, that the maximum rate should be fixed by Government, the apportionment of the remaining classes of rates being left to the settlement officer. This discussion regarding the rates of assessment is fully reviewed in the following extract of the Government letter on the subject:—

> "On this head the Governor in Council accedes to the general opinion, that their determination must rest with the settling officer, and has no difficulty in confiding it to Mr. Goldsmid. The general principles by which he should be governed in fixing the amount to be levied, may very satisfactorily be collected from the correspondence under consideration * * * The suggestion of Mr. Mills, that a maximum should be fixed by Government on the first soil of land, is the only one of that gentleman's valuable observations on this branch. The Governor in Council is inclined to dissent; there is no reason why Government should in any instance fetter the discretion of Mr. Goldsmid, whose means of judgment far exceed those of any other person, and who is perfectly able to avail himself of these means."

40. The imposition of an extra rate upon well garden lands formed part of Mr. Goldsmid's scheme. A lengthened correspondence occurred regarding the policy of this measure, the Revenue Commissioner supporting Mr. Goldsmid's view, and the Collector opposing it. Government, in passing their decision upon the question, observed thus :—"The arguments on which he (Mr. Goldsmid) grounds this proposal are, as you justly observe, very sensible, and they are further enforced by your authority, but it seems to have escaped your notice that Mr. Mills distinctly disapproves of the increase, and his reasoning in opposition to it is, in the Governor in Council's opinion, conclusive."

41. On receipt of these instructions Mr. Goldsmid was directed by the Revenue Commissioner to submit a further report upon the question of imposing an additional rate on garden land, and the inquiry resulted in his being permitted by Government to carry out his original plan. The taxation of well lands was not, however, first introduced by Mr. Goldsmid. It formed part of the old Maratha system of assessment and of Mr. Pringle's also. I shall have occasion hereafter to remark at length upon this subject, but it seems expedient to record in this place that the plan of assessing well garden lands had not its origin with the Deccan Survey Settlement.

42. There was an entire accord amongst the several officers concerned as to the advisability of adopting a decennial instead of an annual settlement, and Government in sanctioning the measure expressed their approval of it in the following terms :—

> "On reconsidering this subject it occurs to the Governor in Council that the notion of an experimental settlement for a year involves a fallacy. The object of the experiment must be to ascertain, first, what is the average produce of the lands in cultivation; and next, how far the ryots may by liberal terms be induced to cultivate more extensively. But these objects no twelve-months' experiment could possibly accomplish. With respect to the first, it is manifest that no single

year can be relied on as a test of the *average annual* product of lands. With respect to the other, it is equally plain that no terms, however liberal, can lead to extended cultivation under a lease of a single year. In short, the benefits to be expected from a decennial settlement depend precisely on the length of the term, and therefore no shorter term can afford any sample or specimens of them. The decennial term will itself be the best and the only experiment.

"To agree with the ryot for a low rent and then to grant him only a year's holding, is, as Mr. Goldsmid justly observes, to sacrifice revenue without attaining the object of encouraging cultivation."

43. It will probably be thought that I have been somewhat prolix in my explanations and quotations bearing upon the question of the form of settlement proposed for adoption in Indapoor. But in regard to this I would observe that it has appeared to me that it would be impossible fully to appreciate the difficulties which the survey officers had to contend with in arriving at a judgment upon the point, unless all the circumstances that transpired are fully recapitulated. It has seemed equally desirable too that the views of the Government of the day upon the several proposals should be fully stated.

44. It will be seen from the foregoing remarks that the instructions committed to Mr. Goldsmid to carry out comprised the following points :—

1*st*.—That the measurements of Mr. Pringle's survey were to form the basis of the assessment.

2*nd*.—That a minute classification of all the lands of each village was to be made.

3*rd*.—That he was empowered to fix the assessment rates of the district.

4*th*.—That the settlement was to be considered decennial.

45. Great latitude was allowed Mr. Goldsmid in carrying out these instructions, and the sequel will show that, in the

exercise of the discretionary power confided to him, considerable modifications were subsequently made in the plan originally proposed.

PART II.—*The introduction of the Settlement, and its results.*

46. As Mr. Goldsmid was about to enter upon the duties of carrying out the foregoing instructions, he was joined by Lieutenant Wingate, who had been appointed specially to aid in the proposed settlement. Lieutenant Wingate soon displayed that ability and those peculiar qualifications for revenue and survey duties which marked his subsequent career. His first report on Indapoor contains several suggestions for revenue reforms, many of which have subsequently been engrafted into our revenue administration system. His clear intellect and sound judgment, associated with Mr. Goldsmid's strong reformatory talents and energetic character, formed a combined measure of qualifications peculiarly well fitted for the important work entrusted to them.

47. They soon set themselves to work. What portion of the survey and assessment work was more particularly undertaken by each does not appear from the records of their proceedings; but it is evident that both worked well and cordially together, and the success of their operations may doubtless in a great measure be attributed to this.

48. I think it better to allow Messrs. Goldsmid and Wingate to give an account of their own proceedings, and have therefore extracted the following paragraphs from Lieutenant Wingate's report on the Indapoor settlement bearing upon this subject:—

> "The accuracy of the measurement was tested by having a certain number of the fields of every village (marked off from the papers, by the European officers) re-measured by the carkoons of the establishment, whose work was subsequently tested by the surveying officer, and accuracy ensured by the prompt infliction of punishment upon occasion of error or negligence on their parts being brought to light. On the result of this investigation, should the survey measurements

have been executed with a tolerable degree of accuracy,* they were retained and corrected when necessary, but when it appeared that the errors were beyond reasonable limits, and likely to vitiate the assessment, the village was wholly re-measured. The necessity of making an entirely new classification of the soil, without reference to that executed at the time of the survey, was owing to the latter being made after no general standard; the particular classes of soil in one village (as described in the 77th paragraph of Lieutenant Shortrede's report) not corresponding with those bearing the same denomination in another, which must have increased greatly the difficulty of forming an effective check, if it did not render this altogether impracticable.

* Within 10 per cent. of the truth.

"In consequence of this defect in the survey classification, Mr. Goldsmid determined to reject it altogether and re-classify the whole pergunna upon one general system, having reference solely to the natural productive qualities of the soil, and leaving wholly out of consideration extrinsic circumstances, such as vicinity to the village, command of water, &c., which, although carefully noted with the view of finally assisting in fixing the assessment, were not permitted to affect the classification. By this means the elements of the classification were reduced to a consideration of the natural fertility of the soil alone, which rendered the work comparatively simple, and enabled the European officer, after acquiring some practical knowledge of the different descriptions of soil usually met with, to become an effective check upon the carkoons engaged in classifying the land."

49. The villages of the Kullus Division were first brought under settlement in 1836 and the remaining part of the district the following year. There is still therefore another year of the 30 years' lease to run out in the latter case. It seems to be advisable to have the whole talooka brought under the revised rates at the same time. On this account, as well as for the other reasons which have been given in an official communication, I have deemed

it expedient to defer the re-settlement of the Kullus Division till next year, when the whole district will be brought under the revised rates at the same time.

50. The talooka comprised 76 * Government villages in 1836. But two villages belonging to it, which were held in Inam at that time as belonging to the Deshmookhee of the Sattara Raja, have subsequently come under Government management, consequent on an exchange of lands made with the Raja, and were assessed in 1845. The half Inam village, which also formed part of the same Inam holding, has likewise been ceded, and was assessed also at the same time. In the early period therefore of the settlement lease and up to 1845 our revenue accounts will be for 74½ villages only.

* Half of one village was, however, held in Inam.

51. But although the settlement was partially introduced in 1836, no report upon it was submitted to Government till 1838, or after a lapse of two years. During this interval the other part of the district had been also brought under the operation of the measure, and the result for the whole talooka was embodied in one report.

52. The orginal report was prepared by Lieutenant Nash, who was appointed to the Survey in 1836, and had taken part in the operations carried out in the principal, or Mamlutdar's, division of the talooka. His report is reviewed by Lieutenant Wingate and forwarded to the Collector, who submits the correspondence to the Reveue Commissioner with his opinion; and the latter transmits it to Government with his own remarks upon the whole question. Final orders upon the papers were eventually issued at the end of 1838, the letter being dated the 31st of December. All the correspondence referred to above is annexed, and will doubtless be read with interest, as showing the opinions of the day upon a measure which has since worked such great results.

53. According to Mr. Goldsmid's original proposals, the classification of soil was to be carried out upon the rough plan of having three or four classes, as followed in the old native plan of

classifying land. It was found, however, on attempting to apply such a system, that it would be far too rough to effect an equable distribution of assessment. Upon this therefore Messrs. Goldsmid and Wingate devised the plan of arranging the soils under three main divisions according to colour, each division being sub-divided into three different grades or classes, thus making nine classes in all. A scale of values was assigned to the several classes thus formed, 12 annas being the highest and 2 the lowest rate.

54. The Collector and Revenue Commissioner concurring in the reasons given by the Survey officers for this modification of the proposals originally made, expressed their approval of the system of classification adopted; but Government, in reviewing this part of the operations, observe as follows:—"The rates of these nine classes are said to have been derived from local inquiry and the experience of qualified persons, without any very minute investigation into actual produce or actual expenditure. The applicability of such rates must entirely depend on the degrees in which the framers of them were qualified for the difficult and delicate task of preparing them. There is no test to which they can be subjected except that of experiment for a fair series of years." But, though considering the information on this point defective, Government nevertheless, with a generous confidence in the officers employed, did not hesitate in according their sanction to this part of the plan of operations.

55. It appears from the remarks upon this subject that Government did not exactly understand how the classification of the soil had been applied to the assessment of the land. They seemed to think that extrinsic circumstances affecting the value of land, such as roads, markets, &c., should have been combined with the classification valuations, and imagined that Messrs. Wingate and Nash had overlooked these considerations.

56. It is not surprising that there should at first have been some misunderstanding of the principles on which the Survey officers had proceeded; but as regards the point under discussion, Lieutenant Wingate had been careful in explaining that these

extrinsic circumstances, though disregarded in the classification, "have been carefully noted with the view of finally assisting in fixing the assessment." . The misconception of the Survey officers' proceedings seems, however, to be attributable to the circumstance of Government not understanding that the value of these extrinsic circumstances was considered and adjusted by a subsequent process, viz. in the fixing of the rates, which *was then*, and *is still*, an operation apart from the classification of the soil.

57. The Collector, Mr. Mills, considered both the maximum and minimum rates to be extremely low compared with the Mamool rates, but at the same time expressed his opinion that they were as high as they ought to be, considering the depressed condition of the ryots. He then proceeds to argue that the present state of Indapoor is fictitious to a certain extent, as the low assessment had attracted ryots from neighbouring states and from our highly assessed districts. He contends therefore that as the same low rates of assessment become extended throughout the collectorate generally, the fugitive ryots will return to their paternal fields; consequently that the increase of cultivation which had taken place during the two years since the settlement was introduced is temporary only.

58. These objections were answered in part by the Revenue Commissioner, Mr. Williamson: "As to the state of the district being fictitious," he observes, "this is true in part, if Mr. Mills meant that it is flourishing in comparison with other districts." A complete *expose*, however, of the incorrectness of the Collector's statements is to be found in a report from Lieutenant Wingate, written subsequently to the issue of the orders on the settlement.

59. Referring to the extension of cultivation being said to be due to the influx of ryots from other districts, Lieutenant Wingate observes, "Were the greater part of the newly taken up land in Indapoor actually found to be the consequence of emigration, this would form no valid objection to the new settlements, but it would materially weaken our anticipation of like immediate benefits resulting from the extension of similar settle-

ments to other districts, and on this account the determination of the facts of the case becomes a question of importance. The information contained in the returns before me fortunately admits of this being done in the most conclusive manner, and it will prove a source of satisfaction to Honourable the the Governor to know that the now apparently flourishing condition of Indapoor is due to no adventitious circumstances peculiar to that talooka, but simply to the reduction and equalization of assessment effected by the new settlement, and therefore that there is the fairest promise of like extensive benefits attending the introduction of similar settlements throughout the Deccan."

60. Lieutenant Wingate then submits certain returns received from the Kumavisdar of the district, showing the number of new settlers or families who had emigrated to Indapoor since the commencement of the settlement. He afterwards sums up the result detailed in these statements in the following terms :—"It appears then that of the vast extension of cultivation that has taken place in Indapoor subsequent to the commencement of the operations for the revision of its assessment, 3,308 acres 16 goontas only are to be ascribed to new settlers and foreign sources of every description, whilst the whole of the balance, amounting to no less than 67,853 acres 18 goontas, has been effected by the exertions of its old inhabitants." The Collector's statement as to the causes to which the spread of cultivation was ascribable was thus shown to be incorrect, whilst subsequent events have abundantly proved the correctness of Lieutenant Wingate's views, thus early expressed, upon the general effect of the settlement.

61. In reviewing the remarks upon the assessment Government observe, "The question is not whether it is low enough, but whether it is not too low." The results of the measure, as shown in the increased revenue collections in 1836-37 and 1837-38, are admitted to be satisfactory, but Government seemed disposed to think with Mr. Mills, that the increase in cultivation was attributable to some extent to ryots being drawn to Indapoor from our neighbouring districts by the lowness of the new assessment. Subsequently however, on receipt of Lieutenant Wingate's letter

alluded to above, the results of the settlement were pronounced to be highly satisfactory.

62. In disposing of the question affecting the manner adopted for assessing well Bagayet lands, Government agree with the Revenue Commissioner that Mr. Mills had misunderstood the orders of the Honourable the Court of Directors, directing that "land should be assessed according to its capability, and not according to its produce," in quoting them as prohibitory of an assessment being placed upon Bagayet land. They then observed, "The capability of the land depends as much on the facility of irrigation and local peculiarities as it does on the colour and depth and other qualities of the soil. The principle therefore on which Bagayet is assessed at higher rates than Jerayet is one which must be admitted generally." They next proceed to consider whether it would not be expedient to suspend the operation of the principle in a district where water is deficient like Indapoor, and, finally, dispose of the whole question in the following terms :— "Your predecessor has stated his opinion that the rates fixed are low, and that the country is well able to bear them. The Engineer officers seem of the same opinion, and the Honourable the Governor in Council therefore considers it unnecessary to direct any change to be introduced."

63. The last, but perhaps the most important, point of the report upon which a decision had to be passed was in respect to the duration of the settlement lease, whether it should be for ten years, as originally sanctioned and strongly recommended by the Collector, or whether it should be for thirty years as proposed by Lieutenant Wingate and advocated by the Revenue Commissioner. The decision was in favour of the ten years' lease, and I think it right to quote *in extenso* the arguments advanced by Government in arriving at this decision :—

> "The period during which the present survey and assessment is to be secured without enhancement to the ryots is next to be considered. Lieut. Wingate is disposed (para. 17) to a permanent settlement, or, at least, to one of thirty years' duration, instead of the term, at present fixed, of ten years.

This reasoning is of a general nature applicable to the general question, whether a permanent is not, *cæteris paribus*, preferable to a temporary settlement. Your predecessor, I am instructed to state, is a strong advocate for permanency, while Mr. Mills argues on the other side, and it must be admitted that his arguments are weighty and deserving of serious consideration.

" It must not be forgotten that the very causes which have been cited as the grounds for the present measure are still in full operation. The price of grain is still falling, and it is impossible to say whether the average of the next ten years may not be as much below that of the last, as that was of the ten years preceding. Where there is but one staple produce in the country, as is unfortunately the case in these districts, and that staple grain, there is far more probability of such a result than in a country producing articles of export or for manufacture within it, even though the value of the precious metals should remain stationary. On the other hand it is impossible to foretell what may be the result of the continuance of our rule and of those measures for the improvement of the country and of the condition of the people which we are gradually introducing.

" Added to this is the consideration that the present is but an isolated experiment. The extension to the whole of the Deccan of the same measures and the same rates of assessment as those introduced into Indapoor may, the Governor in Council conceives, be productive of results which will materially affect the now apparently flourishing condition of that talooka. Enjoying now advantages which are confined to it alone, it is not to be expected that the elevation of all the surrounding districts towards its level will not be attended with some corresponding depression of Indapoor. The height to which it has been raised may prove rather relative than positive, and, if so, an adherence to the present measure as a permanent settlement may produce the very evils which it is so desirable to avoid. Numerous failures ought, moreover, to

lead us to hesitate before placing ourselves in a position from which we cannot retrace our steps. It is very true, as Mr. Williamson argues, that by fixing the present as maximum rates we can always step forward to relieve the agricultural classes by further reductions, but the present rates have not, it must be confessed, been fixed on so perfect and decisive a principle as would justify Government in limiting its demand on the land to them under every change of circumstance to which the country can by any possibility be liable.

"The Governor in Council therefore conceives that it would be preferable to adhere to the term first fixed of ten years, say from the commencement of the present season 1838-39. Assuming that the two preceding years have been years of probation, the revision having taken place but partially in 1836-37, and having been extended throughout the pergunna in 1837-38, there can be no objection to declare the intention of Government, at the expiration of this period, to continue the settlement for a further term, should the beneficial effects expected from it be found to have resulted."

64. The question of the expediency of granting thirty years' leases was soon again brought before Government by Lieut. Wingate, and, in re-considering the arguments in its favour advanced by that officer, it was eventually decided, in 1838, that the settlement already introduced, as well as future ones, should, as a rule, be considered fixed for thirty years.

65. With the exception of the mention of a 12-anna rate in Lieutenant Wingate's report, there appears to be no other allusion in the official correspondence to the maximum rate fixed for the district. I find, however, from the Marathi records, that the same rate was applied throughout in the villages of the Kullus Division, as well as in those settled subsequently in 1837.

66. It is difficult to make out the amount of reduction resulting from the immediate application of the new rates. According to the statement given in the report, Mr. Pringle's assessment on the whole district amounted to Rs. 2,03,000, whilst the new survey

Jumma is stated in round numbers to be Rs. 84,000.* The difference between these two assessments is Rs. 1,19,000; but as these statements include the assessment of the waste as well as of the cultivated land of the district, they do not show correctly the actual reduction made at the introduction of the settlement. No comparative statement showing the immediate effect of the measure upon the cultivated area seems to have been prepared at the time. This omission is probably attributable to the confused state of the accounts caused by the many changes made in Mr. Pringle's rates, by which, as before explained, the realization of a considerable part of his assessment had been foregone. The fairest way, perhaps of showing the immediate effect of the measure is to compare the Jummabundy fixed for the year preceding the settlement with that of the settlement year, which gives the following result :—

* Is also entered in the report as Rs. 83,818.

	Jummabundy.	Remission and Outstanding Balances.	Realization.
Year 1836-37..	99,030	30,240	68,790
Do. 1837-38..	72,791	4,193	68,598
	26,239	26,047	192

67. According to this statement the reduction in the Jummabundy of the two years here compared amounted to 26 per cent. This, however, can be regarded only as an approximate estimate of the actual demand upon the land under the two settlements, as the temporary reductions made in Mr. Pringle's assessment are involved in the account.

68. The settlement was followed by an immediate extension of cultivation. The extract of Lieutenant Wingate's letter, given in a preceding para., shows that the large extent of 67,853 acres of waste was brought under tillage during the first two years of its operation, and cultivation kept steadily increasing annually up to 1840-41, when the total area of the waste was comprised under the small extent of 5,160 acres. The revenue of this year amounted

to Rs. 76,192, whilst the remissions given (Rs. 905) bore the small proportion of about $1\frac{1}{4}$ per cent. on the whole demand.

69. A slight check to cultivation set in from this period, and owing to the occurrence of two consecutive bad seasons (1844-45 and 1845-46) the waste during the latter year had again increased to 24,550 acres, whilst the remissions given were above 50,000 ; the revenue actually collected being only 22,770, or about one-third of the demand. This brings us to the end of the first decennial period of the lease.

70. From the results here detailed I think we may infer that the great fall in the revenue, accompanied with an extensive decline in cultivation which took place in the two last years, is attributable to the ryots having taken up more land than they had the means of cultivating properly. They were unable to meet the Government demand on the occurrence of the first bad season, and a second following immediately upon it called for remissions on an extensive scale. So far therefore as we can form an opinion from these results, the assessment to this date may be said to have been quite as high as the people could afford to pay regularly. The average realizations of the ten years show an increase certainly of nearly Rs. 25,000* over and above the average of the ten years preceding the introduction of the settlement, but then, again, the remission in the last year, as above mentioned, exceeded Rs. 50,000.

* *Ten years' average.*

Under Settlement	Rs.	65,220
Prior to do.	,,	40,256
	Rs.	24,964

71. During the first five or six years of the next decennial series, commencing with 1846-47, cultivation was somewhat unsteady, the extent of the waste having ranged from 24 to 11,000 acres. It then took a fresh start, and in 1855-56, the last year of this decennial series, the total extent of unoccupied land was reduced to 1,300 acres.

72. The collections were much more regular during this period, and remissions, with the exception of two years, when

they amounted to Rs. 2,700 and Rs. 3,900 respectively, had ceased almost entirely. They were quite nominal during the last two years, being respectively only Rs. 11 and 18. The average annual realizations for the period amount to about Rs. 77,000.

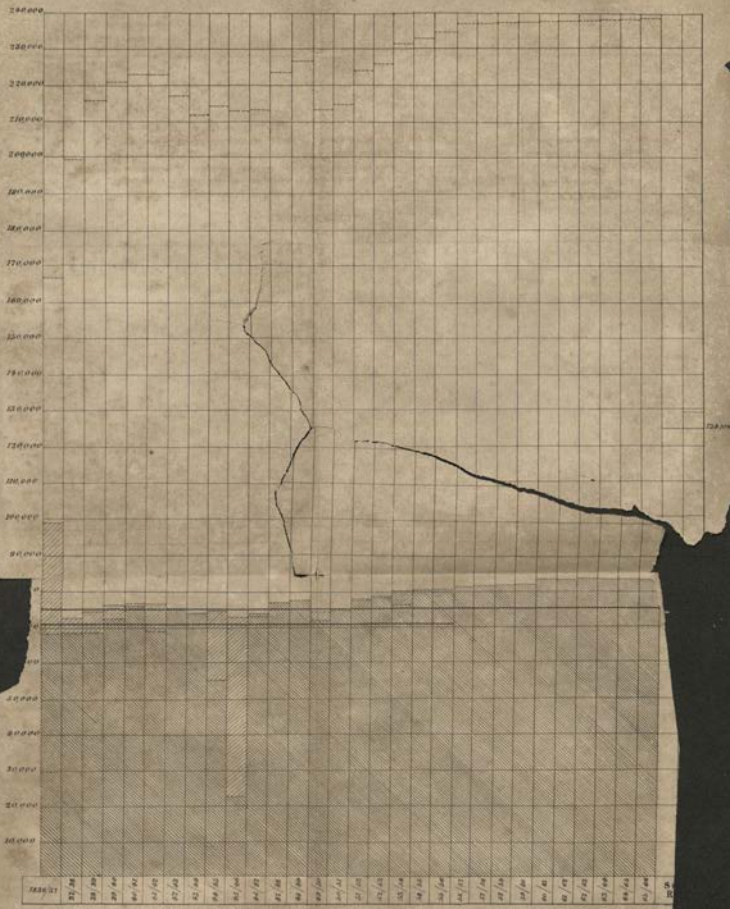
73. The almost entire cessation of remissions during this period may be taken as a certain indication that the cultivators' resources had materially improved. They could now pay their assessment in indifferent seasons as well as in good ones, for the annual Jummabundy reports of the district show that there were several such seasons during the period referred to. The gross revenue payable for the ten years amounts to Rs. 7,79,194, which was all realized with the exception of the small sum of Rs. 8,655, thus showing that the collections were only a little more than 1 per cent. less than the full demand.

74. This brings down our review of the settlement to the last ten years of the lease, embracing the past year of 1865-66. The whole district may be said to have been regularly under cultivation during this period, the highest return of waste in any year being only 1,176 acres. The accounts of the past year show an extent of 930 acres under the head of waste; but this return includes some tracts of assessed gairan made over to the villagers as free grazing lands, but which, owing to their bearing an assessment, have been included under the waste. But with the area unduly increased by this mode of account, the waste bears the infinitesimal proportion of $\frac{1}{3}$ per cent. to the total area of the district.

75. The revenue returns for the period are perhaps even more satisfactory. Out of the large amount of Rs. 8,30,545, which is the aggregate revenue demand for the ten years, only the sum of 61 rupees had to be foregone.

76. The following statement comprises a summary of the several results explained in the preceding paragraphs :—

DIAGRAM exhibiting the Extent of GOVERNMENT LAND annually under CULTIVATION for the last 30 Years in 78 Villages of the INDAPOOR TALOOK, and its Gross and Net Revenue.



EXPLANATION.

1. The various items are measured by the Scale of Acres and Rupees across the Diagram.
2. The summits of the *Darker-Shaded* portion of each column indicate the Rental, and of the *Lighter* the Gross Assessment on the Cultivated Land, the intermediate spaces the amount of Remissions.
3. The *Horizontal Broken* Lines show the extent of Cultivation in acres for each Year.
4. The *Horizontal Thick* Lines mark the average Net Rental for 30 and 20 years.

EXAMPLE.

FOR THE YEAR 1865-66.

Cultivated Acres	238,407
Assessment thereon	83,502
Actual Realizations	83,502
Remissions	0

	Average Annual			Collections show an Increase on average of ten years' preceding Settlement.	
	Jummabundy Settlement.	Remissions.	Collections.		
	Rs.	Rs.	Rs.	Rs.	Percentage.
First decennial period	77,443	12,223	65,220	24,964	62
* Second ditto	77,919	865	77,054	36,798	91
* Third ditto	83,054	6	83,048	42,792	106
General average of the 30 years	79,472	4,365	75,107	34,851	86

These results abundantly prove the success of the settlement as a revenue measure. There is no district in India probably, not excluding even the provinces under the permanent settlement, which can show the annual collection of a revenue of above Rs. 80,000, subject for the period of ten years to a reduction of only 6 rupees per annum for remissions, outstanding balances, and contingencies of all kinds.

77. But the settlement would have been comparatively of but little benefit to the cultivators if it had not been accompanied with measures for developing the resources of the district. Foreseeing this, the Survey officers turned their attention at once to this subject. The opening of roads and devising improved means of transit were the primary matters of consideration. Amongst the useful improvements projected at this time, the construction of a new description of light cart proved a measure of the greatest importance.

78. In a speech delivered at one of the debates upon the Survey Bill, His Excellency Sir Bartle Frere has given an interesting description of the proceedings of the Survey officers at this

* Note.—Five and six per cent. respectively should be deducted from the revenues of these periods as a set-off for the collections from two lapsed villages not included in the ten years' average preceding settlement.

period. Speaking of the state of the Poona and Sholapoor districts, he observes—

"Beyond Poona, carts were then very rarely seen; in five months he remembered seeing only three carts in the districts between Poona and Sholapoor, and these were brought from some Madras station. The only indigenous cart-wheels were at that time mere discs of stone; the carts were large lumbering contrivances, and remained as heirlooms in families for generations. They were so heavy that it took eight or ten bullocks to draw them when loaded. They were not used for the carriage of ordinary produce, but only for carting manure to the fields. Now the first step towards improving the physical condition of an agricultural people in a low state of civilization is to give them increased facilities of communication. Lieutenants Wingate and Gaisford early apprehended this fact, and applied themselves to increase the facilities of transit in the Deccan. They had at first very small means at their disposal for the attainment of this object. The Government at first gave Lieutenant Wingate small sums, often as low as Rs. 5 per mile, for the improvement of roads. Little could of course be done for such an amount beyond removing the most serious impediments to wheeled traffic along existing tracks, but even this was a great boon to the country. Lieutenant Gaisford then applied himself to improve the country cart. The ordinary Deccan cart in its present form was the result of his labours, and it would be difficult to convey to any one who had not witnessed it, an adequate notion of the amount of time, trouble, thought, and contrivance which were applied to invent a cart which should meet all the conditions required. It was to be as light and cheap as possible and yet strong enough to be used in a stony country, where roads were almost unknown, and where artificers capable of repairing the most simple wheeled vehicle were often not to be found within fifty miles.

"Lieutenant Gaisford set up a manufactory for these carts at Timboornee in the Sholapoor districts, and there he

not only made carts but trained artificers from the villages around to repair them. At first it was difficult to find any one who would buy the carts even at cost price, except as a favour; now they have entirely replaced not only the old carts with stone wheels, but the Brinjaree bullocks, which formerly did the whole carrying work of the country. And the carts have in their turn helped the improvement of old roads and the opening of new lines of communication. If the survey had conferred no other benefits on the country than by contributing, as they had done, towards the formation of good roads and a good description of wheeled carriage, it would have more than repaid all the expense that had been incurred on account of it."

79. But besides the views of Government officers regarding the benefits conferred upon the Poona districts by the survey settlement, I am glad to be able to quote the opinion on the subject of that talented public servant, the late Professor Green, who, as the special correspondent of the *Bombay Gazette*, undertook in 1852 the work of reviewing the whole history and progress of the survey settlements from their first introduction up to that date. All the Government records containing any information upon the subject were placed at his disposal. He was also furnished with statements exhibiting the working of the settlement in the several districts to which the measure had been extended. Every facility indeed for elucidation of the subject, as he readily admits, was placed at his disposal.

80. Mr. Green's review was afterwards published in the form of a pamphlet, entitled "The Deccan Ryots and their Land Tenure." After showing the financial effects of the settlement, he sums up the general results of the measure in the following terms:—"And if we conceive the problem proposed to have been to show that equalized and greatly reduced rates, with a liberal and fixed tenure, would lead to an increase of cultivation—an increase so extensive as completely to compensate the Government for its large remissions of revenue—we must admit that the extreme liberality of the settlement, and the skill and care with which it

has been conducted, have been rewarded by the most entire success. If we enter upon the much larger question of the general progress of the people in industry and wealth, then, very satisfactory as this increase in agricultural industry is, we shall still evidently require to seek out answers to the three remaining questions in the list with which we concluded our fifth article."

81. The following are the questions referred to above :—

2nd.—Has there been a corresponding increase in other branches of production for the same market ?

3rd.—What is the increase of exports from the districts to which the new settlement has been introduced ?

4th.—What, since the introduction of the new settlement, has been the history of prices in the district ?

82. Mr. Green seems to have been strongly impressed with the belief that low as the assessment was, it would still be found that the increased production consequent on the spread of cultivation which had everywhere followed the settlement, would so glut the market that the fixed money payment would be found too heavy for the cultivators to meet. Referring to this subject he observes—

"It is altogether impossible that a people raising merely bulky and coarse agricultural produce should ever be able to pay a money revenue of any amount, and not only so, but they themselves, however liberally treated, can never be otherwise than wretchedly poor—in favourable seasons living perhaps in rude and coarse abundance, but reduced to poverty and distress at the occurrence of every unfavourable one."

83. And again, in reference to the same subject, he says—

"The one point to bring out is the importance, both to the Government and the people, of the production of exports. The simplest change which could be brought about—the variety of industry which, as resembling most nearly what he already practises, the ryot would most easily fall into—is the raising of commodities for the foreign market from the soil.

The Hindoo is now known to be much more docile than was formerly believed, and we cannot help thinking that something like the agricultural schools, model farms, and itinerant agricultural teaching which have lately been doing so much good in Ireland, some adaptation of them suitable to India would not be found beyond the power of our Revenue Secretary and revenue survey officers to bring into existence. The successful introduction of an export which should bring money into the province, and raise general prices to the extent of only one shilling on each acre of revenue produce, would be a second boon almost as great as that of the settlement itself, and would richly pay for much unsuccessful, or partially successful, previous experimenting. We do not think that any unfavourable augury is to be drawn from the little success which has attended some of the ill-conceived experiments to improve the products of the province which have already been made. Where the Grant Medical College, the Elphinstone Institution, and the Poona College succeed, we do not see why an agricultural school, if attempted with all the light on the subject which may now be obtained from home need be under much apprehension of failure."

84. Mr. Green finally sums up the result of his inquiries in the following manner :—

"1*st*.—The reduced rates appear almost everywhere to be followed by a rush on the land, and far more land is taken up than the ryots have properly capital for, leading, as a necessary consequence, to a great deal of very slovenly cultivation.

"2*nd*.—There occurs subsequently, in almost every instance, a period of reaction. Cultivation carried on without sufficient capital exhausts the soil, and a time usually arrives when the land reported in the annual revenue returns as thrown up during the year from 'poverty and exhaustion' —that is to say from the poverty of the ryots and exhaustion of the soil—to which may perhaps be added, though this is

less certain, from the discouragement arising from glutted markets, exceeds the new land taken into cultivation during the same year.

"3*rd*.—This reaction—this unfavourable balance of lands thrown up over new lands taken into cultivation is in no case very important in amount; the gross produce, in spite of the imperfect tillage, being, from the greater breadth of land under cultivation, decidedly greater. Agricultural capital does everywhere on the whole increase, as do also, although (except perhaps in Dharwar) very much more slowly than could be wished, the exports which are to relieve the overstocked makets.

"4*th*.—In the best districts some improvement is perceptible in the style of agriculture and in the implements in use among the people, the result of increased means and of an increase of independent feeling and energy on the part of the ryot. We have already noticed the successful introduction of New Orleans cotton, and of a modification of an American saw-gin; and we may here add to them the rapidly-increasing number of convenient light two-wheeled bullock carts—a conveyance introduced into these provinces by our revenue officers. The only collectorate from which we have been able to obtain returns under this head is the Sholapoor one; and for that district the statement is as follows:—

1834-35, number of carts in the district....			430
1846,	do.	do.	1,907
By last returns,	do.	do.	2,643

" Also in Kurmalla, a talooka previously included in the Nuggur Collectorate, but now combined with Sholapoor—

1846, number of carts in the district.....			391
By last returns,	do.	do.	 983

"5*th*.—There is, on the other hand, everywhere a lamentable amount of indebtedness, and of a thraldom to moneylenders most depressing in its effects on the ryots' energies.

But this again is certainly diminishing in the best districts, and perhaps also very slowly in the others.

"6*th*.—Although whoever sets himself to look for pauperism and misery in the province may find quite enough of them to excite the most painful feelings in him, and although the five shillings an acre of returns from the land, and the shilling or 15 pence of rent, tell a most sorrowful tale of wretched unskill, unenergy, and unproductiveness generally, and cry aloud to us to do whatever may be in our power to increase the intelligence and to raise the industrial character of the people, yet, leaving individual cases, and perhaps peculiarly unfortunate talookas, and looking to the result in the mass, there are certainly quite unmistakable indications of the effect that the tide is slowly turning. We have already stated many of these, and will only here refer our readers again to the rapidly-increasing exports and imports, and especially to the large and growing absorption of silver and copper—a fact which can only, we believe, be explained by supposing that in some of our districts silver ornaments and copper vessels—the indisputable signs of growing prosperity in a Hindoo community—are decidedly on the increase."

85. Captain Wingate, who was in regular correspondence with Mr. Green whilst preparing the review, considers his summing up of the results of the measure to be not so favourable to the survey as the actual state of the districts would indicate. The following remarks are extracted from one of Captain Wingate's letters to Mr. Green upon the subject:—

"I am quite at one with your other critics as to the perfect fairness of your whole representation, and your summing up agrees in the main with my own views, though considerably less favourable to the survey. The following suggestions will explain the points on which I am at all doubtful of the validity of your results. I will take your six paragraphs in order:—

"1*st*.—The deficiency of capital may have been compensated by increased industry, and the evidence seems to show

that it was so to a considerable extent. The slovenly cultivation referred to under this head is not, I think, proved, unless it refer to the new land taken into cultivation immediately following the introduction of the new settlement.

"2*nd*.—I am not satisfied that cultivation, carried on without sufficient capital, exhausts the soil. It is not, in my opinion, the want of capital so much as a bad style of farming that exhausts the land. It is continued cropping without manure that does the evil, and the greater the capital employed in this style of farming, the more rapidly will the exhaustion proceed, because the heavier will be the crops taken off without anything being given to the soil in return.

"3*rd*.—The remarks on 1st paragraph apply with greater force to this. I am not aware of anything in the evidence that supports the conclusion that, after the reaction, the land in cultivation is more imperfectly tilled than before the settlement; this is a point to be established by testimony more than by statistics. Frere's account of Indapoor and my own observation, if not overbalanced by the evidence of equally competent witnesses, lead, I think, to the conclusion that improved tillage is a general result of the survey settlements, and consequently that a gross produce has been increased by this as well as by an extension of cultivation. A further inference from this would be, that agricultural capital increases not slowly but rapidly. Without having seen your appendix on prices I am not in a position to offer an opinion on your conclusion, that the markets are overstocked. Prices in this country are ultimately dependent on the necessity of exporting enough to meet our home charges, and this will probably always keep them at a low standard.

"4*th*.—The remarks on the improvements in tillage already given apply also here. I may as well mention in this place that I greatly understated the number of saw-gins sold to natives in this collectorate (Dharwar) in a former letter. I have now obtained from Mr. Blount, the Superintendent of Cotton Experiments in this province, the following information

as to the number, size, and price of gins sold in this collectorate up to the present time, which may be relied on as correct :—

"Total number of gins sold—192.* Price of the whole Rs. 19,305.

"The first sales were made in 1848, so that in four years the cotton dealers of this collectorate have invested 20,000 rupees in the purchase of these machines. This is, I think, a fact worth recording, and I wish you could manage to substitute it for the former incorrect allusion to the number sold.

"*5th.*—I agree entirely with you in regard to this head. Have you noticed a sad illustration of its correctness in a report published in the *Bombay Gazette* of 6th instant, of a village money-lender in the Sholapoor Collectorate having been murdered by some of his debtors, under circumstances that give strong grounds for suspecting that the whole body of villagers approved of the deed? This casual withdrawal of the curtain for a moment discloses a state of things quite appalling, if we consider the case, as it is to be feared we must, as a result of the general relations which our administration of civil justice has brought about betwen debtor and creditor in agricultural villages.

"*6th.*—I question the propriety of the use of the word 'pauperism' in the paragraph, and doubt if any inquiry would discover anywhere in the surveyed districts the existence of what is termed pauperism in Europe. I understand the word to refer to a state of things in which the able-bodied and willing to work can find no work, and would starve but for the aid of others. I cannot recollect having ever met with this in any of the surveyed districts, and should say that pauperism is unknown in them all. Pauper cultivators, in the phraseology of revenue reports, are to be met with, but these are bankrupt farmers, and they would have no difficulty in finding work as labourers. If you refer to the

*NOTE.—Of these, five were purchased by European dealers and the rest by natives.

latter, it would be desirable, I think, to explain the sense in which you use the word.

"With these few reservations your conclusions seem to me to be as sound as the whole tone of your review is eminently fair and impartial."

86. These extracts of Captain Wingate's letter seem to me to furnish satisfactory proof of Mr. Green's summing up being scarcely so fair towards the survey settlement as the state of the district would at that time indicate. It is exceedingly difficult to form an accurate estimate of the condition of any class of people merely from statistical and oral evidence unchecked by personal observation; and Mr. Green was placed in this position, as I believe he never had an opportunity of visiting the interior of any of the Deccan districts.

87. Captain Wingate, on the other hand, speaks from his own personal observation, and he also alludes to some notes upon the state of the district drawn up by Mr. Frere* from observations in a tour made through the district about this time. No one could well be better qualified to judge of the state of this district than these officers, who had resided there almost entirely for the year or two preceding the introduction of the settlement. Carrying away with them a lively recollection of the effects of the previous mismanagement, they would naturally perceive at a glance any important changes which had taken place in the interval between their first and second visits to the district.

* Our present Governor Sir Bartle Frere, G.C.S.I. and K.C.B.

88. But deferring to Mr. Green's judgment, we find that he even admits that "improvement is perceptible in the style of agriculture and in the implements in use among the people—the result of increased means, and of an increase of independent feeling and energy on the part of the ryot." And again, he says, "leaving individual cases and perhaps peculiarly unfortunate talookas, and looking to the result in the mass, there are certainly unmistakable indications to the effect that the tide is slowly turning."

89. It seems to me, then, to be fully established that up to this time a considerable improvement had taken place in the condition of the people since the settlement had been in operation. Both Captain Wingate and Mr. Green are at one on this point. They differ, however, as to the measure of this improvement, the former giving a much broader range to it than the latter was prepared to admit.

90. The tide, which is said to have been "slowly turning" in 1852-53, has continued to flow on in a stream of prosperity' checked occasionally, however, by unpropitious seasons. The great rise in the price of grain has been instrumental in bringing about this result. The staple product (jowaree), which at this time (1852-53) was selling at the low price of 56 seers for the rupee, had risen in three years' time to 32, being an increase of 75 per cent. to the cultivators' returns. It continued pretty steadily at this price for the next six or seven years; but in 1862-63, when the great rise in cotton began to spread abroad wealth in the agricultural districts, it went up to 16, and has remained pretty much at that price ever since.

91. The completion of the made-road between Poona and Sholapoor, and its opening for traffic throughout the whole distance, which took place subsequent to the period referred to in Mr. Green's review, was also a measure which aided materially in developing the resources of Indapoor. But this great source of improvement has since been eclipsed by the opening, in 1862, of the Railway, which traverses the northern part of the district.

92. But we must turn to our statistical information to show us the effects of these important measures upon the condition of the people and the general state of the district.

93. We should naturally suppose that the first signs of an accumulation of capital amongst the agricultural class would be shown by the construction of permanent works for the improvement of the land; and accordingly we find that the repair of old and the construction of new wells early engaged attention.

94. According to a statement prepared from the Mumlutdar's records I find that at the time of settlement there were 812 wells in the district. Of these, 366, or somewhat less than one-half, were out of repair and useless. Half of these (184) have subsequently been put into working order, and 625 new wells have been constructed. The following tabular statement will serve to indicate these results more fully :—

Total No. of Wells in 1835-36.	Deduct Wells out of repair.	Remaining in working order.	Old Wells subsequently repaired.	New Wells subsequently constructed.	Total present No. of Wells in working order.
812	366	446	184	625	1,255

95. The construction of 625 new wells and the repair of 184 old ones, in a district which numbered but 446 wells 30 years ago, represents a marked increase in this class of useful and productive works. Keeping pace with the growth of capital, the expansion of these permanent improvements progressed but slowly at first, six, eight, and ten being the number of new wells annually constructed, and there is one year (1846-47) when the return shows three only. Latterly however, or since 1860-61, there has been a large expenditure of capital on these works. In one year (1862-63) 66, in another 57, and taking the last six years of the lease I find that an aggregate number of 291 new wells have been opened out for irrigation.

96. We may assume that each of these new wells represents an outlay of Rs. 400. I much question, indeed, whether it would be possible to dig a well and face it with stone-pitching according to the ordinary plan of construction for that sum in the present day. A cultivator too, when a small capitalist, would, as a general rule, take a pride in building a fine well; and I am sure there are many of the new ones that I have seen which must have cost nearly double the abovementioned sum. But assuming our first estimate to be fair, the 625 new wells represent a capital of two and a half lakhs. And if we assume roughly that the repair of

the old wells has been effected at a charge of from Rs. 150 to 175 each, we may add about half a lakh more to our estimate, which would make up the outlay of capital on this source of improvement to three lakhs of rupees.

97. The building of new chowrees and dhuramsalas is another source of general improvement in which the cultivators of this district have expended some portion of their new capital. They are unremunerative works, it is true, but they add to the social comfort of the people, and to their ideas raise the general status of the village. The following is a return of the works of this description which have been recently constructed :—

Description and No. of Buildings.	Contribution by Government.	Ryots' payment.	Total Cost of Building.
	Rs.	Rs.	Rs.
Chowrees, - 59.....	3,182	10,240	13,422
Dhuramsalas, 27.....	1,334	11,512	12,846
86	4,516	21,752	26,268

98. The present value of land represents another addition to the material wealth of the people of the district ascribable to the settlement. It has been shown in the first part of this report that prior to the introduction of that measure there were hundreds of acres lying waste and unprofitable which no man cared to cultivate, owing to the oppressive nature of the assessment and our defective system of revenue administration. All these broad acres have not merely been brought under tillage, and thereby rendered profitable to the State, but their occupancy right has become a valuable private property. In proof of this I would refer to the results of the several land sales which have taken place during the last two years, embodied in the following statement :—

Name of Villages.	Number of separate Sales effected.	Extent and assessed Value of the Land concerned.		Amount realized by Sale.	No. of years' purchase of the assessment for which Land was sold.
		Acres.	Rs.		
		A. gts.	Rs. a.	Rs. a.	
Indapoor	11	341 2	83 11	1,948 0	23
Gagurgaum	1	29 27	4 10	200 0	42
Pimpree Khurd	2	41 21	5 10	175 0	31
Dauz	5	74 4	22 1	470 0	21
Ponowree	1	32 39	12 6	199 0	16
Oodhut	1	11 24	5 13	160 0	27
Pullusdeo	4	108 39	54 11	630 8	11
Bigwun	2	23 37	6 10	20 0	3
Kullus	2	78 31	22 6	150 0	7
Rednee.....	1	30 38	7 12	100 0	13
Neerwangee.....	1	32 6	12 1	800 0	66
Baodeh	3	74 35	28 8	275 0	10
Bhat Nimbgaum.....	1	8 3	7 14	75 0	9
Wurkhoota Boodrook..	2	69 32	16 7	115 0	7
Gopee	2	22 4	8 7	550 0	64
Suratee.....	1	50 39	28 11	300 0	10
Agolee	2	35 7	15 15	128 0	8
Nimbgaum Ketkee	1	26 31	24 11	200 0	8
Ajotte	2	71 31	18 4	300 0	16
Muddunwaree	1	25 32	9 11	12 7	1
Rooee	1	21 22	4 1	40 0	10
Baboolgaum	1	11 6	4 8	50 0	11
Total....	48	1,223 30	404 12	6,897 15	....

99. The return comprises sales effected in 22 villages scattered over different parts of the talooka, and may therefore be said to be a fair estimate of the average value of land; and according to the data therein given, the right of occupancy in land held under the settlement is now worth seventeen years' purchase of the assessment. We may consequently assume that the private property pertaining to the occupancy of land now vested in the inhabitants of the district represents a capital of upwards of thirteen and a half lakhs.

Total assessment 81,175 × 17 = 13,79,975.

100. Combining our several estimates of the value of the permanent works and property in land created by the improvements

effected during the currency of the lease, I find that they amount to the large sum of above seventeen lakhs, as shown below:—

	Rs.
Estimated value of new wells (para. 96)	2,50,000
Do. do. of old ones repaired (para. 96)	50,000
Do. do. of chowrees and dhurumsalas (para. 97).	21,752
Do. do. of occupancy of land (para. 99)	13,79,975
Total	Rs. 17,01,727

101. For information as to the extent to which the floating capital of the agricultural class has been augmented by the measure, I would refer to the statement appended, exhibiting for each village of the district the result of two different census of the inhabitants, cattle, agricultural implements, carts, &c., taken respectively in 1835-36 and 1865-66. The following is a summary of the results therein detailed:—

Description.	Numerical Return according to Census taken in		Increase in favour of 1865-66.	
	1835-36.	1865-66.	Numerical.	Percentage.
Inhabitants	40,179	52,830	12,651	31
Bullocks employed in farming operations.	17,673	20,976	3,303	18
Cattle of other descriptions.	27,002	24,565	2,437	9 decrease.
Carts	291	1,165	874	300
Ploughs	1,454	1,820	366	25

102. Referring first to the population, which is the real motive power by which all improvements are effected, I find that the numerical difference between the two returns given is 12,752, being equivalent to an increase of 31 per cent.; or, speaking in

round numbers, we may say the population is one-third more than it was thirty years ago. As compared with other countries the ratio of increase is small. In England the population is said to double itself in rural districts in fifty years, and market-towns and large cities show a much larger increase.

103. But even with the increase noted, the present population of the district is very sparse, as it bears the low proportion of only 101 souls to the square mile. There is certainly rather an unusually large proportion of unculturable land in Indapoor; but deducting this, and making our estimate on the culturable area alone, the average number of inhabitants is still only in the ratio of 119 to the mile. This shows a marked contrast to some of the Gujerat districts, where, according to returns given in one of the recent settlement reports, there are 522 souls to the same given area; and this, I may observe, combined with the general fertility of soil, serves to explain the reason why a district in Gujerat can pay such a much larger revenue than a poor and thinly-populated Deccan district.

104. The census shows an addition during the thirty years of about 18 per cent. to the number of cattle used for agricultural purposes. Considering the large expansion of cultivation during the abovementioned period, the increase is less than might have been expected. The season, however, in which the enumeration was made was very unfavourable in the Kullus division of the talooka, and a good many cattle had been sent away to other districts for grazing, and a good many also sold for want of fodder. The number returned is therefore somewhat less than the cultivators' ordinary stock. But we must expect this source of floating capital to be fluctuating in a district with such an uncertain climate—to decrease, in short, in seasons of scarcity, and increase again in seasons of plenty.

105. Carts show most favourably in our return. They have increased three hundred per cent.; that is to say there were only 291 in the district in 1835-36 and there are now 1,165. I have already given an account of Lieutenant Gaisford's proceedings in

constructing a new model of a light country cart. The perfect success which has attended his exertions is shown by the remarkable fact that the old lumbering machine with stone disc wheels has disappeared from the face of the land, the present stock of 1,165 being all made after the pattern originally introduced by him.

106. These carts are not kept for agricultural purposes only, but they serve a most important end in effecting a distribution of produce, being extensively employed in the transport of grain. During great part of last season they were transporting grain from the Nuggur districts, where it was comparatively cheap and plentiful, to the drought-stricken district of Uthnee in the Belgaum Collectorate. This year their services will, I fear, be required in supplying their own districts, where unfortunately the season has been very unfavourable. This transport of grain furnishes a profitable source of employment to the cultivators, and at the time too when their services are not required for field work.

107. I trust the remarks in this chapter, though imperfect in many respects, will nevertheless have so far served the object in view as to indicate generally the effects of the settlement upon the condition of the people and the resources of the district. I shall now therefore turn to the consideration of the more immediate subject of my report, viz. the revision of the present settlement, or, in other words, the new rates of assessment to be imposed upon the district.

PART III.—*Revision Operations and proposed Rates of Assessment.*

108. The execution of an entirely new survey of the district has been the first step taken in connection with the revision. The present settlement, as has been already explained, was based upon Mr. Pringle's survey, which, though considered a good survey at the time Messrs. Goldsmid's and Wingate's settlement operations were carried out, would be thought a very imperfect measure in the present day; and no superintendent of survey would venture to impose an assessment based upon such imperfect measurements.

109. To show the degree of accuracy considered sufficient in those days, I need only refer to Messrs. Goldsmid's and Wingate's memorandum explaining their operations. Speaking of the test or partial measurement of villages undertaken with the view of ascertaining the general correctness of the survey, they state as follows:—" If the result of this investigation tended to prove that the contents of the fields thus visited had been estimated with tolerable correctness at the time of the survey (say within ten per cent. of the truth), it was for the time assumed that the whole lands of the village had been in the first instance correctly surveyed."

110. In the present day measurements are considered faulty, in an open country like Indapoor, if errors of three per cent. are met with; and the average difference between test and original measurement is generally, as a rule, not above one per cent. in our surveys.

111. But independently of faulty measurement, the former survey was defective in other important respects. What these defects are has been already explained in a report to Government, recommending an entire re-survey of the district preliminary to the revision of rates. The following are the remarks here alluded to:—

> " But independently of a want of accuracy in the actual measurement of the land, Mr. Pringle's survey was in other respects a most imperfect measure. It was confined for the most part to culturable lands, and did not generally include within its operations gairan and hill tracts. The survey officers did not consider it necessary to remedy this defect at the partial revision of the work alluded to above, and consequently there is in many cases no record in the present settlement paper of the area of the above kinds of land. The operations too were imperfect in another important respect, in that they were not executed on a plan admitting of the preparation of a village map."

112. The following statement, exhibiting the results of the measurements of part of a village according to Mr. Pringle's and

according to the present survey, may be taken as a fair specimen of the errors to be met with in the former work :—

Survey Number.	Area according to				Difference		
	Mr. Pringle's Survey.		Present Survey.		In Area.		Per Cent.
	Acres.	Goontas.	Acres.	Goontas.	Acres.	Goontas.	
1	9	22	8	11	1	11	13
2	25	0	35	4	10	4	40
3	16	33	18	7	1	14	8
4	13	8	16	30	3	22	27
5	20	34	24	18	3	24	17
6	1	38	2	11	0	13	16
7	2	36	2	38	0	2	2
8	3	37	4	6	0	9	6
9	2	30	3	24	0	34	31
10	13	14	14	0	0	26	5
11	17	3	16	38	0	5	1
12	9	12	10	6	0	24	6
13	13	17	9	6	4	11	32
14	17	20	18	39	1	19	8
15	22	2	16	12	5	30	24
16	16	8	30	25	14	17	89
17	29	26	36	17	6	31	23
18	35	19	44	39	9	20	27
19	9	5	17	27	8	22	94
20	35	10	30	0	5	10	15

113. It is due, however, to Messrs. Goldsmid and Wingate to explain that the large errors in their survey now brought to light are not so much attributable to actual faulty measurements of individual fields, as to the circumstance of the field boundary-marks—which were not erected till the lapse of ten or twelve years after the settlement had been introduced—not having been erected according to the actual limits to which their survey was confined. No supervision being exercised over the work, and there being no maps whereby the boundaries of fields could be identified, the erection of the boundary-marks was consequently left almost entirely to the cultivators. The result was that, as a

rule, wherever gairan land adjoined a cultivated field, a portion of it was included in the boundaries of the latter.

114. This practice was carried to such an extent that hundred of acres of gairan have been thus absorbed in many villages. A few instances of the kind are given in the margin. Where boundaries have been changed in this manner in the interval between the two surveys, there can of course be no area agreement between the two operations; so that what appears now as a serious error in the former survey is in reality in many cases the result of the plan on which the boundary-marks were erected. The existence, however, of such encroachments is of course one of the best reasons for a re-survey.

Village.	Gairan Acres included in cultivated Fields.
Bhowra ..	2,093
Kullus ..	1,863
Shetphul ..	1,668
Neergoreh.	1,456

115. In dismissing this question of the incompleteness of the former survey, I desire to explain particularly that my remarks have been made entirely with the view of justifying the re-survey of the district, and I should be sorry indeed were they to be read as reflecting on the operations of my predecessors in the survey.

116. The question as to the plan on which the re-survey should be conducted formed a subject of considerable discussion. Captain Nasmyth, the officer in charge of the Trigonometrical Survey party in Bombay, was consulted specially upon the point as to how the work should be executed so as to be useful hereafter for the operations of his department. Colonel Rivers, who has had considerable experience in the Trigonometrical Survey, was also consulted on this point. The result of these deliberations is set forth in the following extracts of my letter upon the subject:—

> "6. With regard to the plan upon which the new survey should be carried out, it has been felt that our present system of operations, though well adapted to ensure an accurate record of the extent of the sub-divisions of land com-

prised in our field survey, would be improved were our work incorporated with the Topographical Survey, so as to produce a map of the country based upon points fixed by the latter. I have been directed to consult with Captain Nasmyth, of the Trigonometrical Survey, and Colonel Rivers (who served for some time in the same department), as to the system by which the operations of the two branches of the survey could be amalgamated so as to carry out the object stated above. Both these officers have kindly drawn up a memorandum on the subject which I subjoin :—

Captain Nasmyth's Memorandum.

"'To make the revenue survey measurements useful to the Topographical Surveyor, it would be necessary that the former should commence from, and close upon fixed and easily recognizable points.

"'2. Detailed instructions are given in Colonel Thuillier's Manual of Surveying; but generally it may be remarked that the revenue surveyor ought to connect his measurements with all stations of the Trigonometrical Survey, or points fixed by it within his reach. The position of these—their latitude, longitude, and azimuth—can always be got by application to the Surveyor-General. Failing trigonometrical points in the district under survey, the revenue surveyor should connect his work with any temples, remarkable trees, or other easily recognizable points.

"'3. The field books should be kept with scrupulous regularity, and should record the comparisons of the chain. Copies of each successive day's work should be forwarded to the Superintendent's office, where it would be examined and plotted, so that there could be no tampering with the books.

"'4. Where angles are measured with the theodolite a similar system shall be pursued, and all observations should be taken at opposite faces of the instrument as a check upon gross errors, and to show always the state of the callimation of the instrument.

"'5. The greasy pencils that are now manufactured, if used with carbonic acid paper, would admit of the registries being recorded in duplicate by one operation, and the plotting of the work from carefully kept field books might be effected at any subsequent time with as much ease as at the time of the measurements being made.

"'6. There must ever be intermediate processes in the preparation of a map of the country between the trigonometrical and revenue surveys, those, viz. by which the large triangles of the former are broken up into smaller ones, the roads and rivers traversed, and the features of the country contoured; but the boundary measurements of the revenue survey might very well be turned to account, and the cost of repeating them saved.'

Colonel Rivers' Memorandum.

"'I have read Captain Nasmyth's Memorandum on the subject of incorporating the work done by the revenue survey into a topographical survey, so as to produce a map of the country.

"'2. The connecting link should, in my opinion, be traverses taken with theodolites of roads and circuit boundaries either of villages or groups of villages. These traverses should be taken by the revenue surveyors, as they will know the boundaries, but they should be checked by trigonometrical points.

"'3. These points should be fixed by the trigonometrical or topographical party; there should not be fewer than one in every four square miles. Every conspicuous temple, tree, or other object should be fixed, and if no conspicuous objects exist to that amount, artificial marks should be erected. They should be entirely dependent on the principal triangles of the trigonometrical survey, and the revenue surveyors should make no attempt to lay down trigonometrical points from their chain-measured bases.

"'4. Sheets with these points being supplied by the trigonometrical party to the revenue surveyors, the field work will proceed; but the field books should be sent to a mapping office, where these circuit boundaries and high roads shall be laid down by the aid of the trigonometrical points.

"'5. These traverses may therefore be considered rigidly correct, and the adjoining circuits cannot fail to fit accurately, which they never would if dependent on chain-measured traverses alone.

"'6. Within these boundaries the field maps of the revenue survey will now be laid down. Errors in the latter will doubtless become apparent, but the traverses will show in what direction the errors lie, and they will be reduced to an amount quite inappreciable in the mapping office.

"'7. In the ordinary open country of the Deccan having the roads, the village boundaries, and the field maps, nothing else seems required; but of course in many places sketching parties will also be required to delineate the topographical features of the country, and this should be done in sheets in which the traverses and the trigonometrical points have been laid down.'

"9. To carry out this plan of combining the operations of the two surveys, it will be necessary for me to furnish the topographical branch with an outline map, showing the circuits of villages and the points fixed. It will then remain with them to take up as many of these points as may be suitable to their work, but sufficient to ensure the preparation of a district map. In Sind the settlement and the topographical survey are carried on upon this plan. The objection to the plan in this case is, that the corrected copy of the district map cannot be prepared till the country has been topographically surveyed."

117. The traverse survey system proposed in the correspondence quoted above has been carried out throughout the district. One of the chief results of the measure is the preparation of a dis-

trict map more accurate than any map of the kind hitherto prepared by the Revenue Survey Department. The more accurate construction of the village map has also been ensured by the measure, whilst at the same time it forms a check upon the general correctness of the aggregate detailed field measurements of the village, as any considerable difference between the total area of the village by the latter plan and its total area computed from the traverse survey would indicate faulty measurement which might not otherwise be brought to light.

118. The following comparative statement exhibits the results of the new and former survey shown in detail under the same heads :—

	Government Land.				Alienated Land.			Roads, Tanks, &c.	Grand Total.
	Culturable.	Unculturable.	Gairan and unassessed.	Total.	Culturable.	Unculturable.	Total.		
Present survey	270,076	18,095	18,679	306,850	13,854	1,163	15 017	13,805	335,672
Mr. Pringle's do.	238,135	17,912	43,653	299,700	13,884	765	14,649	272	314,621
Increase	31,941	183	..	7,150	..	398	368	13,533	21,051
Decrease	..	..	24,974	..	30	..	..	..	..

On examining this statement it will be seen that the difference in total area between the two surveys is not so much as might be expected from the faulty nature of the detailed field measurements given in paragraph 112, being only about $6\frac{3}{4}$ per cent. There is, however, the large difference of 31,941 acres between the two returns of culturable area. This is of great importance as regards our re-assessment operations, for it shows that this large area has hitherto been held rent-free as it were, being in excess of the former assessed area.

119. The accuracy of the detailed field surveyed measurements has been ensured by a careful test taken by the European

assistant. In this operation, however, there is nothing to record as differing in any respect from the practice now generally followed in our surveys.

120. I was hopeful at first that Messrs. Goldsmid and Wingate's classification, which was a new measure and carried out regularly throughout the whole district, would serve as the basis of the new assessment. A careful examination, however, of the work has elicited considerable discrepancies in valuation. These discrepancies are attributable in many cases to the difference in area between the measurement of fields as now made and as originally recorded, adverted to in a previous paragraph. To remedy this defect I tried the plan of re-classifying all fields where the difference in area between the two surveys exceeded a given percentage. But it was found that this plan would not ensure a complete correction of the errors ascribable to this cause, and moreover it involved the rather difficult operation of adjusting the present valuation to the former standard adopted by Messrs. Goldsmid and Wingate.

121. What is here stated will perhaps be better understood if we take as an example the case of a field of which the area has been found on re-survey to be 40 instead of 30 acres, as per former survey. We may suppose the increase to be the result of a change of boundaries. It follows therefore that there are 10 acres of which no valuation was made in the former classification, but which have now to be classified, as forming an integral part of the field. Now if these 10 acres are poor soil and the rest of the field middling good, the former valuation would be incorrect, as we put a fixed average rate on each field based on an estimate of all the different varieties of soil it contains. Suppose, for instance, that the average rate of the 30 acres is 8 annas worked out by 15 shares of 2 acres each, and that 2 annas per acre is the value of the 10 additional acres. Now to arrive at an average value of the whole field, we require to add the corresponding number of shares which these 10 acres represent, which is five, to the aggregate value of the former shares. The following will be the result thus worked out :—

15 shares at an average of 8 annas = 120

Add—

5 do. at do. 2 do. 10

20|130

66

122. If therefore the former rate of 8 annas per acre were applied to the 40 acres, which is the assessable area of the field according to re-survey, it would be over-assessed to the extent of $1\frac{1}{2}$ annas per acre, which would be equal to an addition of Rs. 3-12-0 to the assessment of the whole field. Greater discrepancies than this might occur, for I have taken the case of an 8-anna field, whereas a 12-anna one might be subject to the same error in valuation from difference in area. The above, however, shows sufficiently the importance of having the classification based upon all the varieties of soil comprised within a field.

123. But besides this, Indapoor is the first district in which a regular classification of soils was attempted by the Survey Department, and the plan of operations, as may be readily supposed, was rough at first starting. We have been unable to make out, with the accuracy desirable in such matters, the precise standard of valuation adopted. It seems to have been different in the Kullus (where operations were commenced) to that of the Indapoor Division, subsequently classified. There would have been difficulty therefore, attended with the risk of inequality of assessment, if we had kept the old classification and endeavoured to adjust our valuation of fields re-classified to the same standard.

124. All things considered, it has seemed to me to be safer and more expedient in several respects to make an entirely new classification of the district based upon the improved system of operations which, with the experience of the past thirty years, has been introduced into the Survey Department since Indapoor was first classified.

125. The work has been carefully tested by an assistant, and both the Superintendent, Major Waddington, and myself have subsequently personally examined it in several villages.

126. Having explained the preliminary measures of the revision operations, I shall next proceed to show how I propose to fix the new rates, their amount, and their effect upon the revenue of the district.

127. The revision of the first of a series of revenue settlements dating back thirty years from the present time must naturally include not merely an adjustment of rates, but a consideration of the general principles upon which they were fixed. Our plan of settlement operations, though rough originally—and it may be said perhaps experimental only in Indapoor—has now been fully established; and experience, whilst giving confidence gained from successful results, has enlightened us on many points which seemed to the first projectors of the measure to be beset with difficulties. But apart from this, the principles to be made specially applicable to the revision operations now yearly to be carried out throughout the Presidency have to be defined.

128. In the first place I think it should be understood that at a revision settlement a new grouping of villages should be made, should circumstances seem to call for such a measure; and the cases will be rare, I think, where the circumstances of the district have not undergone such marked changes during the currency of the thirty years' lease as have materially altered the condition and rateable position of particular villages.

129. The chief points for consideration in the re-grouping of villages will be—the state of present communications as compared with those existing at the time of the original settlement, and the establishment of new markets, or the decline of those which were the principal ones when the first grouping took place. Many changes will be required on these accounts. The railway in some districts has not only opened out new communications, but been the means of establishing new markets; and on the other hand it has changed first-class markets into second rate ones, as with Panwell and Bhewndy in the Tanna districts, by the diversion of the traffic and trade to which they were indebted for their prosperity as market-towns.

130. No change will probably be required on account of climatic influences, though this point should be fully considered on re-assessing a district; for in the earlier fixed settlements attention was not directed to this important subject to the extent it has been latterly, and to the extent, too, that is essentially necessary for an equable distribution of rates of assessment.

131. This re-grouping should, in my opinion, be carried out generally according to the rules prescribed under this head in the following paragraph of the joint report:—

> "*Para.* 67. In determining them upon the extent of the country to be assessed at uniform rates, we are of opinion that the more permanent distinctions of climate, markets, and husbandry should receive our chief attention. We should not think of imposing different rates of assessment on a tract of country similarly situated in respect to these three points, in consequence of the actual condition of the cultivators varying in different parts of it. Were we to do so, we should depart from the principle laid down by the Honourable Court of Directors of assessing land according to its capabilities, and adopt the objectionable one of doing so with reference to the means of the person holding it. The effect of such a system, by creating different rates of profits upon capital employed in agriculture, would interfere with its natural and most advantageous distribution by diverting it from land actually in cultivation to the lowly-assessed waste of those villages of which the cultivators happen to be poor. By enabling the latter to meet the Government demand without the application of the same degree of capital and skill required in the case of better cultivated villages, it would foster in the former a slovenly and unremunerative mode of husbandry. By taking into account an element so uncertain and liable to change as the condition of the cultivators in particular villages, the assessment would become less and less suitable with every improvement in their condition. On the other hand, by basing the assessment on considerations of a durable character, we have the promise of its remaining suitable for a lengthened

period, and at the expiration of the term for which it is confirmed require no further alteration than a simple increase or decrease of its amount as the exigencies of the country and Government might demand."

132. But in applying these general principles I am of opinion that we should make some special reduction to meet the circumstances of the case, when inquiry shows that a village in a certain group has not prospered to the same extent as adjoining villages of the same group, though enjoying like advantages from the *ad interim* improvements made during the lease. This should not be done, however, until a searching inquiry has been made, and it has been clearly ascertained that the original classification is correct, and upon the standard adopted in the adjoining villages.

133. If the depressed state of the village is due to the ryots being bad cultivators and not so careful of their resources as their neighbours, no reduction should be made. But if it should appear that some natural causes have operated in bringing about the result—such, for instance, as occasional flooding from the inundation of a river—I think it would be impolitic to ignore the result of thirty years' experience, and keep such a village in the class to which it would belong by the application of the rule for the sake of preserving a general uniformity of rating.

134. In the Deccan districts cases of the kind will be rare probably, but in the Concan there will, I think, be occasion for the exercise of the exceptional treatment here advocated.

135. Great care will be required of the revising officer in respect to the treatment of improvements made with the cultivator's capital. The survey rules preclude the levy of any extra assessment during the currency of a settlement lease on account of the enhanced value of land resulting from such improvements; and the same ruling has been embodied in the part of the Survey Act relating to revision operations, the following being the provision inserted in the concluding part of Section 30 :—"Such revised assessment shall be fixed, not with reference to improvements made by the owners or occupants from private capital and

resources during the currency of any settlement under this Act, but with reference to general considerations of the value of land, whether as to soil or situation, prices of produce, or facilities of communication."

136. There may perhaps be some difficulty in determining precisely the kind of improvement which is to be exempted from assessment at the revision. There are some improvements which obviously come under the rule: the construction of a new well, and the conversion thereby of dry-crop into garden land, and, in the same way, the repair of an old one during the currency of the settlement. These are both cases to which the rule is clearly applicable.

137. The planting of trees, which in some districts would give an increased value to land, is another proper exemption from enhanced assessment. And, except in cases where rules have been made specially providing for the re-survey of rice lands at the expiration of the lease, or where rice land is held under special conditions, I should consider that new rice land—made out of Jerayet or dry-crop cultivation land at the ryots' expense—is not assessable otherwise than at Jerayet rates, provided the land was so assessed under the original settlement.

138. These are clear and obvious cases, I think, in which the enhancement of assessment on account of improvements is specially barred. The class of improvements about which some doubt may perhaps exist is that affecting lands, which, originally assessed at the ordinary dry-crop rates of the district, have become valuable during the lease as building sites, owing to the increased accommodation required for an enlarged station, or other similar causes. Such is the case with the lands in the vicinity of Poona. This special value being, however, attributable to extraneous circumstances, and to improvements which have been brought about mainly at the expense of the State, I am of opinion that enhancement of rates is perfectly justifiable in such cases.

139. The enhancement should, however, be regulated by a general rate applicable to building ground, and not by a special one

for each case. If the latter course were adopted, and a higher rate imposed with reference to the character of the building and its rateable value, we should then be departing from the leading principle of the rule, and taxing individual improvements.

140. This question of charging an increased rate for land when appropriated to building purposes or utilised for quarrying is treated of under Section 35 of the Survey Act. The rules formed under the provisions of this section provide for the levy of a certain charge, regulated by the character of the district, when land is appropriated to either of the above purposes. These rules will have effect during the currency of present leases, but at their expiration I think a building rate is to be preferred to an upset payment. Under the section referred to, the assessment of land appropriated to the purposes indicated above is declared to be "liable to revision at any future settlement of the district." This, I think, renders legal the imposition hereafter of a building rate separate from the land assessment, as advocated above.

141. The foregoing suggestions appear to me to embrace the main principles by which our revision operations should be guided, and I shall now endeavour to show how they should be combined in the revision of the Indapoor rates with the other circumstance affecting the question.

142. I shall take up the general question of communications first. A marked change in this respect has taken place during the thirty years. When the settlement was introduced there was not a mile of made road in the district. The first great improvement was in the construction of the present imperial line of road from Poona to Sholapoor, which runs through the centre of the district passing by the town of Indapoor. From its construction till the opening of the railway (to be alluded to in the sequel) this road has been an immense advantage to the district, and is so still indeed, though its importance has been materially diminshed by the latter more civilized means of communication.

143. The road has served not merely as the means of bringing Poona, which is the great grain market of this part of the

Deccan, and to which all the other markets are more or less subsidiary, within easy means of transport for grain, but it has brought great part of the villages of the district in direct communication with their own great local market. It has also been the means of establishing a regular cart traffic between Poona and Sholapoor, which has enabled the ryots to take advantage of any rise in either of these markets when their own has been glutted or unduly depressed.

144. The opening, however, of the railway line from Poona to Sholapoor in 1863 has had a great effect, not merely on the Poona road, but upon markets and prices also. The railway, as was to be expected, has driven the cartman off the road, and monopolized his perquisites ; and so long as its rates are fairly regulated with reference to the value of produce, as well as its transport cost by road, the Company will remain the great market carriers of the produce of this district.

145. The diminution of traffic upon this line of road has considerably affected the importance of Indapoor as a market-town generally. Situated midway between Sholapoor and Poona, dealers exporting produce to either station would naturally try the half-way market. Many a maund of grain and many a cart-load of merchandize intended for one or other of the above markets has been disposed of in transit at Indapoor, and the return carts laden with some articles of produce which would command a better price in the respective markets. The general business of the place has certainly suffered from the causes here alluded to, though as a local market it is still almost as important as ever, commanding the produce of the district generally. I should consider therefore that, as regards our new rates, the market may be said to be as important as it was thirty years since, though it has somewhat declined since the railway was opened.

146. A great revolution has taken place in the price of grain during the currency of the lease. We learn from the reports of the survey officers that jowaree, the staple product of the district, was selling at 66 seers the rupee in the year in which their rates were introduced ; the average price of the five years preceding is said

to have been 53 seers per rupee. The following table exhibits the average yearly price in the Indapoor market during the currency of the lease:—

Year.	Jowaree, No. of Seers per Rupee.	Bajree, No. of Seers per Rupee.	Year.	Jowaree, No. of Seers per Rupee.	Bajree, No. of Seers per Rupee.	Year.	Jowaree, No. of Seers per Rupee.	Bajree, No. of Seers per Rupee.
1836-37	43	34	1846-47	15	13	1856-57	32	28
1837-38	36	44	1847-48	48	32	1857-58	39	37
1838-39	67	30	1848-49	72	56	1858-59	32	28
1839-40	44	30	1849-50	72	56½	1859-60	39	31
1840-41	64	44	1850-51	38	34	1860-61	33	23
1841-42	56	40	1851-52	40	32	1861-62	27	19
1842-43	68	42	1852-53	56	40	1862-63	16	16
1843-44	72	44	1853-54	56	36	1863-64	13	12
1844-45	60	36	1854-55	29	26	1864-65	16	14
1845-46	36	25	1855-56	32	29	1865-66	18	15
Ten years' average.	56½	37	Ten years' average.	45¾	35½	Ten years' average.	26½	22

147. During the first ten years of the lease but little change took place. Prices ranged from 72 seers in 1843-44 to 36 in 1845-46, whilst the average for this decennial period is 56½. The first year in the next decennial series was a most unfavourable season, and grain rose to the rate of 15 seers the rupee. It speedily fell again, and had gone down to 72 in 1849 and 1850. A steady increase set in from this date, and it was selling at 32 in 1855-56. The average for this period is 45¾.

148. Beginning with 32 seers in the last decennial period of the lease, but little fluctuation occurred during the earlier years, and down to so late as 1861-62 27 seers was the ruling rate. The general rise of prices which has spread throughout the Presidency dates from this period. Its effect was felt here, 16 seers being the rate in 1862-63, and there has been but little change since. The average price for this period is 26½ seers.

149. We must consider present prices to be exceptional—to be the effect in fact of that commercial prosperity which has resulted from the American War. The export of cotton from that country being suspended by the war, India was called upon to furnish the supply required for the English market, and she set herself vigorously to the cultivation of that product. Indapoor is naturally not a cotton-growing district, but reports of the large profits realized from its cultivation having reached the ryots, they naturally turned their attention to its growth; and from returns obtained from the Mamlutdar, I find the large area of 30,049 acres is under cotton cultivation this year. A considerable area has thus been diverted from the growth of grain during the last few years. With a diminished supply there has been increased consumption, consequent on the spread of that wealth which has been poured into the country by the large profits realized from cotton. These causes operating together have been mainly instrumental in bringing about the present high prices, which therefore I think it safe to consider exceptional.

150. To sum up the results of the changes affecting the new rates which have taken place during the lease, grain has risen from 66 to 55 seers the rupee; or, taking the average of the last ten years, the rise will be from 66 to 26, which is equivalent to above 150 per cent. It is difficult to put a special value upon the increased facilities of transport resulting from the *ad interim* improvements. There is no doubt they have aided materially in bringing about the rise in the price of grain, and may therefore be included generally under the advantages which are ascribable to that measure.

151. The climate of Indapoor has unfortunately, however, prevented the cultivators from realizing that material wealth which is indicated by the immense rise in price of grain referred to above. The rain-fall is most precarious. For two and three consecutive years together it is either insufficient, or the falls so untimely, and at such long intervals apart, that no crop is brought to maturity. Such has been the case with part of the Kullus division. A good average crop every other year is too liberal an allowance as an

average of the general run of seasons. From the Jummabundy reports it would appear that the cultivators get a good crop about once in three years ; that of the other two, one is a year of almost complete failure, and one of middling crops only.

152. It is only within the last few years that pluviometers for gauging the rain-fall have been introduced into inland districts. I have been able to get but five years' returns for Indapoor, which give the following result :—

	In.	cts.
Year of 1861-62, total fall gauged ..	2	50
Do. 1862-63, no return	0	0
Do. 1863-64, total fall gauged ..	3	18
Do. 1864-65, do. ..	11	40
Do. 1865-66, do. ..	6	95
Do. 1866-67, do. ..	5	24
	29	27
Average fall for the five years..	5	85

This speaks volumes regarding the climate ; for what can be said of a district which has an average rain-fall of somewhat less than six inches per annum !

153. But it will be said that the climate is no worse now than it was thirty years ago, and consequently that this point does not affect the question of what the present rates should be. I admit this, but at the same time think it is necessary for me to explain to how great an extent its uncertainty has affected the condition of the people by operating against the benefits which would otherwise have accrued to them from the rise in prices. The problem then which we have to solve is this—when, or at what period during the currency of the lease, had the cultivators acquired *that amount of capital* which is essentially necessary for the proper cultivation of the land and their own well-being, and what was the price of grain at that time ?

154. I think it has been fully established in the review of the settlement that, at the end of the first decennial period, the

cultivators were not in a position to pay a higher assessment had a revision taken place at that time. The average price of grain for the ten years is 56 seers per rupee; consequently we may conclude that the assessment was not light when gauged by the prices of that period.

155. In our remarks upon Mr. Green's review, which took place six years after in 1852-53, we have come to the conclusion that though a decided improvement in the condition of the people was noticeable at that period, no considerable accumulation of capital had taken place. The turning point had been past, and the steady rise in prices which set in from that date soon made a marked change in the state of the district. The revenue was being regularly paid without remissions, and as indifferent seasons occurred at that time, its payment shows that the cultivators had some funds to fall back upon, and were not entirely dependent on the crop of the year.

156. I think therefore we may fairly assume that towards the latter end of the second decennial period the cultivators had acquired *that amount of capital* and *that well-to-do position* which we would assign to them as the measure of profit to be left after payment of the Government assessment. I am consequently of opinion that we may take the average price of grain during the latter half of the second decennial series as the index by which we may estimate from prices what our present assessment ought to be. In other words the percentage increase which has taken place during the last ten years will represent generally the percentage addition to the present assessment which may now be made.

157. Applying this rule to the case, I find the average price of grain for the two periods indicated stood as follows, viz:—

Average for the last five years of the second decennial series, viz. from 1851-52 (dating from the period of Mr. Green's review) to 1855-66	42
Ditto for the ten years, from 1855-56 to 1865-66..	26
	16

We may assume approximately therefore that between 50 and 60 per cent. is the addition (considered solely with reference to the price of grain) which may now be made to the present assessment.

158. I find that a maximum rate of one rupee per acre, with a reduction of 2 annas for some villages and a special increase of 2 annas for Indapoor itself (details to be explained in the sequel), will give about the required amount of assessment. Twelve annas is the maximum on which the present assessment is based. An increase to a rupee is equivalent to an addition of 33 per cent. only. But it has been shown that according to the new survey a considerable extent of land has hitherto been held in excess of the assessed area. The assessment now placed upon this, and the assessment resulting from the adoption of a comparatively higher standard of valuation for the best soils, form a special fund of increase to our new settlement. And these sources, swelling the general amount, raise the percentage increase higher than is indicated by the difference between a twelve and a rupee maximum rate. That is to say by the application of the latter rate to new measurements and new classification the assessment will be raised to 53 instead of 33 per cent., which is the actual difference between the two given rates.

159. I have satisfied myself by inquiries, as well as by returns of the state of the crops, that the rain-fall is not equable throughout. It is evidently somewhat larger and more certain in the south-east corner of the talooka, extending beyond Indapoor, and embracing the country along the banks of the Bheema, than in the western part of the district, extending from beyond Kullus, to the Baramuttee villages. The three last seasons furnish striking examples of this. Round about Indapoor, and in the tract of country first indicated, the rain-fall though small has been timely and sufficient to ensure an average good crop, whilst for the same period there has been almost an entire failure in the villages round about Kullus.

160. It has been suggested to me that the more certain rain-fall in the part of the district referred to is ascribable to its position

with reference to the Mhadeo Hills in the Sattara Collectorate. The rain-clouds, gathering round their summit in the monsoon, pass off into the plain in a south-westerly direction, which brings them over this corner of the Indapoor district; whilst on the other hand the Kullus part of it lies too far west to come within the bearing of the south-west wind blowing over these hills. This doubtless is one of the reasons to which this change may be ascribed; but the whole valley bordering on the Bheema River seems to get more late as well as more early rain than the villages near Kullus alluded to above. I may not have indicated the real cause of this difference in the rain-fall, but that a difference does exist is beyond doubt, and I consider that it forms good grounds for fixing a lower rate for this part of the district.

161. There are 13 villages thus circumstanced for which I propose a maximum rate of 14 annas only, whilst for the rest of the district my rate is a rupee. Owing, however, to the advantage which the cultivators of Indapoor derive from their own market-town, I propose an addition of 2 annas to the rate of that village, which consequently will be Rs. 1-2-0.

162. But besides the regular Jerayet or dry-crop cultivation for which the abovementioned rates have been fixed, there is a small extent of land immediately on the banks of the Bheema River which is annually flooded by the flushes of the river during the monsoon season. This flooding has a very fertilizing effect, and moreover renders the cultivation of this tract certain and independent of the regular rain-fall. Hitherto in the Deccan districts we have made the rates of this land 4 annas in the rupee, or 25 per cent. higher than the Jerayet rate of the village. Experience has satisfied me that this is relatively a much lower rate than it should bear. I propose therefore to make an addition of 50 per cent. to my Jerayet rate in the present case; that is to say to make Rs. 1-8-0 the maximum for this flooded land. Even this is below the mark; but I think it politic to let the cultivators have this land at favourable rates, for it forms a small reserve which helps to feed their resources when the crops upon the ordinary Jerayet land fail.

163. I am unable to show the exact amount of the new assessment according to my proposed rates, as, owing to the classification of the district having only just been completed, there has not been time to calculate the assessment for each village in the regular way. But the following statement, compiled from the detailed returns, gives an abstract of the approximate result which has been worked out from the rough classification papers:—

	Cultivated Land.	Waste Land.	Total.
Assessment according to proposed rates	124,506	194	124,700
Do. present do.. *	81,184	207	81,391
	43,322	13	43,309

According to this statement the new rates will make an addition of 57 per cent. to the present assessment of the district. But with this addition the average rate upon the whole culturable area will still be only 7 annas 8 pies per acre.

164. The rate of increase varies considerably in individual villages. In one case it amounts to 150, in several it is about 100, and in some it is only 17 and 18 per cent. Amongst the Rupee class villages it ranges generally from 50 to 100 per cent. The village of Nimbgaum Ketgee, near Indapoor, shows one of the smallest increases. This is owing to its having a considerable extent of well-garden land, bearing a special rate for which there is no corresponding entry in the new assessment, as no special rate (as will be shown presently) will be placed upon wells in future.

† 18 per cent.

165. In the 14-anna rate villages the increase varies generally from 25 to 50 per cent. There are one or two places where it is less, and one or two cases where it is more than the abovementioned rate. This variation in undivided villages is attributable to the difference between the new and the former survey, and the difference also between the two standards of classification. There

* The collection last year amounted to Rs. 83,502, but this includes Rs. 2,318 realized from sundry sources, independent of the regular assessment, and our comparative statement is confined to the latter account.

can be no doubt of the fairness of charging for land when proved by actual survey to be either in excess of former recorded area, or to have been undervalued originally.

166. With regard to the recent classification, I should here explain that great care has been taken to keep down the valuation of the lower orders of soil. A lower scale of values has been adopted specially for them, and this will have the effect of making them lower upon the Rupee than under the former 12-anna scale. During the course of my inquiries about the present rates on different soils, I was frequently asked what I intended doing with the poor burruds; for although the cultivators about Indapoor seem to be prepared to expect a general increase of about 50 per cent., the prevailing opinion appeared to be that none of this increase should fall upon the poor soils; and such will be the effect of our recent classification operations.

167. There has for some time been a general impression abroad that our survey rates in many of the early-settled districts have been pitched proportionately higher on the poor than on the good soils; and experience has led me to think that there are grounds for supposing this to have been the case to some extent. I have borne this in mind in revising the rates of the district, and am satisfied that no complaints of the kind will be tenable against the classification operations as carried out in Indapoor.

168. But besides prices, we have other collateral evidence which tends materially to confirm my opinion of the suitability of the rates of assessment now proposed. The evidence here alluded to is that which is supplied by rates introduced in adjoining districts subsequent to the date of the Indapoor settlement.

169. The first case I would cite is that of the Kortee Talooka, belonging to the Ahmednuggur Collectorate, which was settled by Captain (now Colonel) George Anderson in 1853. His maximum rate for the villages bordering on Indapoor was only 12 annas. One rupee was the highest rate imposed in the talooka, but owing to the bad climate of the villages referred to above, their rate was reduced to 12 annas.

170. The settlement of Indapoor is alluded to in the following remarks:—

> "So far as I could ascertain from inquiries made during the settlement, the ryots of the survey districts on the other side of the Bheema appear to have derived much benefit from the revised assessment, and I am inclined to hope that the new rates will prove equally beneficial in Kortee. In Indapoor especially the ryots, so far as I could learn, are thriving and contented. In Hingnee—one of the Kortee villages settled by me—a ryot of Indapoor was found to be cultivating 82 acres of land. He told me that all the land in his own village had been taken up for cultivation; he could only, on becoming more prosperous, enlarge his farming operations by crossing the river and taking up land in Kortee. He now travels on horseback from one village to the other, and I daresay considers himself quite a gentleman farmer."

171. Captain Anderson had access to the records of the Indapoor settlement. His proceedings in Kortee may therefore be taken as evidence that up to the period referred to (1853) Indapoor did not show such marked improvement in its condition as to render it advisable to impose a higher rate in an adjoining district of similar climate and capabilities.

172. Indapoor is bounded on the north by the Sattara districts, which have been comparatively recently surveyed and assessed by the Survey Department under Colonel W. C. Anderson, the present Survey Commissioner of that Collectorate. Referring to his operations I find that the Nateepootee Division of the Khatao Talooka, which adjoins the Bheema on the borders of the Indapoor Talooka, was assessed in 1858-59 at a maximum rate of a rupee; and the same maximum was applied in the following year to the tract of country, belonging to the same talooka, lying between the Mhadeo Ghats and the Neera River, and extending to the Phultan Desh on the west. I should be inclined to think that the circumstance of part of this last-mentioned district being nearer to the Mhadeo Hills may possibly give it some little superiority in point of climate over the western part of Indapoor, which it

adjoins. Both are proverbially drought-striken districts, and this is especially the case with the country near Phultan. It is an old saying in the country that rain never falls in the Phultan Desh. This of course is metaphorical, though it is wonderful how little does fall in that ill-favoured country.

173. Prices, it is true, have gone up a little since these districts were assessed, but, as already explained, they have been in an exceptional state lately, and it would be unsafe to take the three or four last years' returns as the basis for a settlement to be fixed for 30 years. The prices of 1857-58 and 1858-59 are the average upon which my rates have been fixed; and as Colonel Anderson's settlements, made at that time upon a Rupee maximum, are working well, there is every reason to suppose that Indapoor, with its more favourable position in regard to markets and communications, can bear the same rate.

174. With regard to the assessment of well-garden land, it has been already shown by extracts from the correspondence upon the present assessment that there was at that time (1836-37) a diversity of opinion upon this subject; Government apparently retaining their objections to the measure, but giving their consent to it on the understanding that the rate was fixed so low that the cultivators would readily pay it. The plan of fixing a low rate has been carefully observed throughout our well-assessment operations, and this course has, no doubt, prevented any opposition to the measure.

175. The cultivators seem to have been impressed with the belief that the guarantee given in the joint report rules, exempting new wells from assessment, would extend only to the end of the present lease. Considering therefore the large number of new wells which have been constructed—as shown in a preceding paragraph—under such a conditional arrangement, I think the time has come for us to declare that henceforth no extra assessment will be placed on well-garden cultivation; and such an assurance would greatly stimulate a further outlay of capital in the construction of this class of permanent and useful works.

176. It is almost impossible to overrate the importance of well cultivation in a drought-stricken district like Indapoor. When the country is parched and unproductive from the want of the monsoon rain-fall, little spots of cultivation may be seen here and there dotted about the lowl-ying lands of the village. This cultivation, which is the product of the small supply of water stored in the wells, is often the sole product of the village in such seasons.

177. There may be financial difficulties in disposing of the existing assessment on well-garden cultivation in some districts, and I would not therefore ask for any general ruling applicable to all cases. But as there is no such difficulty in Indapoor, and as Government have recently expressed their wish to have present practice in assesssing well cultivation modified,-I feel no hesitation in proposing the entire abolition of the special cess in this case.

178. The course adopted by me is to put the first class Jerayet rate upon all land capable of being irrigated from existing wells, irrespective of the value assigned to it by the Jerayet classification. But when the land has been classed at the full Jerayet rate, no addition has been made in consideration of its being irrigated by a well. Government wish a general addition to be made to the Jerayet rates of all lands possessing a water-bearing stratum; but it is almost impossible, I think, to work out this plan in the ever-varying soil of the Deccan. I have therefore taken existing wells as the guide, and considered only the land under them as having a water stratum.

179. The assessment given in a former para. represents the amount of imperial land revenue imposed upon the district; but in addition to, and independent of this, a separate cess of one anna per rupee will be levied for local improvements. Section 29 of the Survey Act provides that the guarantee given to a settlement shall be limited to the imperial land revenue, the Governor in Council being empowered to impose any cess that may be deemed requisite for local improvements. I cannot help thinking that this power of increasing the demand upon the land by the imposition

at any time of a special cess will have an injurious effect, for it is entirely subversive of that guarantee which has been one of the main sources of the popularity and success of our present settlements. I refer to the guarantee of no addition being made to an assessment during the currency of a settlement lease. I fear our agricultural classes will not understand the distinction between imperial and local land revenue, as laid down in the Act; and any addition made to the latter by the imposition of a special cess after the introduction of a settlement would assuredly create a feeling of general distrust.

180. It appears to me that the provision for increasing the revenue for local purposes, contemplated in the Act, is a condition which might fairly be reserved to the State were a permanent settlement to be introduced. But in a 30 years' lease I think it is a matter of the greatest importance that the full demand to be realized, imperial as well as local revenue, should be declared, and the provision referred to does not appear to me to preclude the adoption of this course, for the Governor in Council, in the exercise of the right reserved, may, in my opinion, declare that, for a stipulated period at least, no addition shall be made to the local, in the same way as with the imperial, land revenue. I would urge the adoption of this course for Indapoor, one anna being declared to be the maximum amount leviable during the new lease.

181. At the time the present assessment was introduced the question was warmly discussed, as to whether the settlement lease should be given for ten or for thirty years, and, as has been already explained, the decision was eventually in favour of the latter period. If there be any question in the matter *now*, it would be whether we should renew our agreements with the cultivators for thirty years, or adopt a permanent settlement.

182. The question of a permanent settlement has been a fruitful topic of discussion of late years, especially since the advocacy of the measure by the late Colonel Baird Smith in his able report on the Famine of 1860-61 in the Bengal districts. The sacrifice of public revenue which is involved in debarring the

State from any share of the increase in the rentable value of land resulting from a rise in the price of agricultural produce, is the great objection urged against the measure; and in the districts in this Presidency, where an extremely light assessment has been fixed, it would apply with great force. It would appear, however, from Colonel Baird Smith's remarks, that the state of things is altogether different in the provinces of Bengal, for the assessment seems to have been already fixed there at the full measure of the State's demand.

183. Referring to this point Colonel Baird Smith observes—

"It may be supposed that a great sacrifice of public revenue is involved in the concession of a perpetually fixed demand on the part of Government. It is to be observed, however, that (with a single exception to be noticed separately) the recent tendency of the measures of Government has shown a different conviction, and indicated a belief that its interests are best secured, not by general enhancement, but by general lightening on its demand on the land. The latest order under which settlements now in progress are conducted prescribe a reduction of the proportion of the rent or net produce hitherto appropriated as Government revenue from 66 to 50 per cent; and I have no doubt that this is a wise and prudent step, sure to justify itself before many years pass away. It is scarcely possible indeed that a tax on rent which, even at its minimum, absorbs half that product, and presses exclusively on a single section of the community, can be permitted to increase. The tendency will, I believe, be quite in the opposite direction, and instead of desiring to raise the moderately assessed districts to the level of the highest, the best revenue authorities will probably seek to lighten the pressure on the latter, and in this manner, rather than by the converse process, to equalise the burden generally."

184. There is a marked difference then between the Bengal districts, for which the permanent settlement was proposed, and our Presidency generally as regards the pitch of assessment originally imposed. Indapoor, which we are now revising, is naturally

one of our least favoured districts. Its average rain-fall is so short and uncertain that I have now been required to discount liberally on this account; but still circumstances, in my opinion, have fully justified the imposition of an increase of above 50 per cent. in that case even. In other districts (where the assessment will soon come round for revision) enjoying a certain and fair average rain-fall, as the province of the Southern Maratha Country for instance, the future increase to the public revenue is probably not over-stated in being estimated at 100 per cent., and the rates which will give this increase will still leave the cultivators a full and ample margin of profit for the acquisition of capital.

185. But after making this increase, are there not good grounds for supposing that, on the return of another revision at the expiration of thirty years, we may again legitimately increase our demand upon the land? No one, I should think, would venture to state that a maximum rate of one rupee per acre represents, notwithstanding its precarious climate, the full assessment which Indapoor can bear. I cannot see that the State is called upon to forego these prospective advantages. The public expenditure connected with the Government of the country is annually increasing, but our annual revenue has not of late kept pace with the demands upon it. It seems to me, in short, that it would be almost as unreasonable to ask the Chancellor of the Exchequer to fix the excise taxes in perpetuity, as to require the Bombay Government to introduce a perpetually fixed demand upon the land!

186. I would therefore recommend that the proposed assessment of Indapoor be declared permanent and unalterable for the term of thirty years.

187. I have now explained all my proposals affecting the revision of the present assessment; but before closing this report I would offer a few remarks on questions affecting the success of the settlement and the well-being of the people.

General Remarks.

188. It will, I trust, have been made evident, from the general tenor of my remarks, that a remarkably short and capricious

rain-fall has had a very material effect in retarding the prosperity of the Indapoor district. In short, that, unless we can cure this lasting defect, it can never attain to a permanent state of prosperity. Capital will accumulate in cycles of good seasons, to disappear again, however, to a considerable extent as each unfavourable cycle comes round.

189. Irrigation is the only means of remedying this defect; and I would here draw attention to the importance to this district of a project * recently brought forward by Colonel Fife for damming up the Moota River in a locality about 12 miles west of Poona. It is calculated that the head of water which will be raised by this work will furnish a supply for irrigating the country from Poona to a distance of nearly 100 miles eastward, extending throughout a considerable tract of Indapoor. To a drought-stricken district irrigation, which will afford a supply to compensate only for the regular rain-fall, will be inordinately valuable. But how incomparably greater will the value of a supply which can be obtained after the season for the monsoon falls is past; and Colonel Fife's project would do this. It would supply water sufficient for raising a rubbee crop; and instead of Indapoor being at this season a parched and barren-looking country, with scarcely a trace of vegetation, we should see crops ripening with the golden autumn tint upon them.

* See Government Selections, Irrigation Series No. II.

190. I have estimated that 2 rupees per acre might be levied as an average rate for all lands for which water would be available for a rubbee crop. The estimated supply would raise the average outturn fully tenfold in excess of the ordinary monsoon crop produced. Instead of having to fight against seasons, pledging his land to the money-lender in bad, and paying off the debt in good, the cultivator could calculate on his regular annual return of produce, and would soon become independent of such pernicious assistance.

191. But besides the actual supply of water obtainable from the canal, an increased supply would be afforded to the wells of

the district by percolation from the canal. A striking example of this, connected with the new Jamda Canal in the Khandeish Collectorate, has recently come under notice. Wells that were dry before the canal was opened have now a good supply ; nullas which had ordinarily little or no water at this season have a good running stream in them ; and thus not only directly, by means of its canal, but indirectly also has this work been the means of spreading a supply of water throughout the country ; and equally important results may be expected to follow upon the extension of Colonel Fife's project to the Indapoor district.

192. Supplemented by a work of this kind, the district would rapidly attain to a state of prosperity under the assessment now proposed. The horrors of famine would for ever be averted ; and the people, whilst accumulating wealth, would become large contributors of the articles of export produce, and consumers in an equal degree of the manufactured imports—the cotton and the woollen goods, and the hardware articles—which form the staple wealth of the British manufacturer.

193. I cannot conclude without expressing my apprehensions that in this review of the Indapoor settlement I have not done justice to the services of Messrs. Goldsmid and Wingate, the great pioneers of that system of survey and settlement, which, originating in Indapoor, has now been extended with most beneficial results throughout the length and breadth of the Presidency. Death has long since laid his hand upon the former. Suffering from an acute disease, he was proceeding to England for the recovery of his health, but midway between the land of his labour and the land of his birth he was summoned to his last home, and has been laid to rest in the cemetery in Cairo. But though dead to fame, the name of Goldsmid—"Nana Sahib" as he is familiarly styled in Indapoor—is regarded with feelings of veneration and the deepest respect by the ryots of that district as the great reformer of abuses, and the originator of the "Paimash" settlement.

194. Lieutenant Wingate, speaking of him as in the time of the Indapoor settlement, after serving with marked distinction for

some years in the Survey Department, maturing its operations, and inaugurating many useful reforms in the revenue system of the Presidency, eventually retired from the service in 1853. Living in retirement from public life, his valuable services in this country had long remained unacknowledged by the State; but on the recent creation of additional classes of the Exalted Order of the Star of India, it was pleasing to his many friends in this country to find his name amongst the list of the distinguished servants of the State whom Her Majesty has been graciously pleased to appoint to be Knights Commanders of the Exalted Order of the Star of India.

I have the honour to be,

Sir,

Your most obedient Servant,

J. FRANCIS, Lieut. Colonel,

Survey and Settlement Commissioner.

STATEMENT contrasting present and proposed Assessment for Villages belonging to the Indapoor Talooka.

Number.	Names of Villages.	Present Assessment according to Cultivation Returns for the year 1865-66.		Proposed Assessment calculated on the Area under Cultivation in 1865-66.		Increase in Area and Assessment according to proposed Settlement.		Percentage Increase.		
		Acres.	Rupees.	Acres.	Rupees.	Area.	Assessment, Rupees.	Area.	Assessment, Rupees	
1	Indapoor	16,028	4,981	19,443	7,372	3,415	2,391	21	48	Maximum rate Rs. 1-2-0
2	Shah	1,440	400	1,838	803	398	403	27	101	Do. Rs. 1
3	Kanndulgaon	2,638	928	2,861	1,424	223	496	8	53	Do. do.
4	Turtgaon	553	249	623	367	70	118	13	48	Do. do.
5	Heengungaon	1,589	553	1,789	997	200	444	13	80	Do. do.
6	Baboolgaon	2,244	741	2,461	1,401	217	660	10	89	Do. do.
7	Bhatnimgaon	1,470	415	1,723	926	253	511	17	123	Do. do.
8	Bedsingh	902	292	988	522	86	230	10	79	Do. do.
9	Owsuree	1,928	1653	2,200	1,111	272	458	14	70	Do. do.
10	Bhandgaon	2,888	1,242	2,999	1,914	111	672	4	55	Do. do.
11	Bhowreh	17,348	6,787	18,503	10,780	1,155	3,993	7	59	Do. do.
12	Wajreh	625	258	686	353	61	95	10	37	Do. do.
13	Gopee	948	426	1,027	501	79	75	8	18	Do. do.
14	Loomewaree	1,340	726	1,410	883	70	157	5	22	Do. do.
15	Suratee	1,668	905	1,732	1,272	64	367	4	41	Do. do.
16	Neerneemgaon	1,357	601	1,415	906	58	305	4	51	Do. do.
17	Chakatee	1,650	684	1,824	951	174	267	11	39	Do. do.
18	Rednee	3,746	1,415	4,212	2,163	466	712	12	49	Do. do.
19	Redah	1,909	589	1,994	906	85	317	4	54	Do. do.
20	Setphal	3,510	1,394	3,599	2,054	89	660	2	47	Do. do.
21	Kathee	3,947	1,121	4,117	1,671	170	550	4	49	Do. do.
22	Peetkeshwur	1,962	585	2,206	789	244	204	12	35	Do. do.
23	Neemgaon Ketkee	7,574	2,212	8,252	2,657	678	445	9	20	Do. do.
24	Gokhlee	1,511	272	1,922	537	411	265	27	97	Do. do.

Number.	Names of Villages.	Present Assessment according to Cultivatio Returns for the year 1865-66		Proposed Assessment calculated on the Area under Cultivation in 1865-66.		Increase in Area and Assessment according to proposed Settlement.		Percentage Increase.		
		Acres.	Rupees.	Acres.	Rupees.	Area.	Assessment, Rupees	Area.	Assessment, Rupees	
25	Wungulee.....	811	182	1,110	366	299	184	37	101	Maximum rate Rs. 1.
26	Rajehwaree	309	63	434	157	125	94	40	149	Do. do.
27	Gagurgaon	733	180	950	369	217	189	30	105	Do. do.
28	Beejowdee	1,961	360	2,745	710	784	350	40	98	Do. do.
29	Bulpooree.....	966	213	1,491	277	525	64	54	30	Do. do.
30	Bhowree	1,286	469	1,428	784	142	315	11	67	Do. do.
31	Chandgaon	1,025	416	1,164	774	139	358	14	87	Do. do.
32	Wurkooteh (Bk)..	14,322	1,194	49,592	2,287	630	1,093	15	92	Do. do.
33	Agotee.....	1,853	715	1,944	1,254	91	539	5	75	Do. do.
34	Gunjeewulun	1,251	488	1,458	999	207	511	17	105	Do. do.
35	Kulasee.....	2,002	726	2,182	1,181	180	455	9	63	Do. do.
36	Kaltun	3,386	1,254	3,880	2,121	494	867	15	69	Do. do.
37	Seersooree	1,824	604	2,186	1,124	362	520	20	86	Do. do.
38	Parusthul.....	1,557	578	1,768	1,009	211	431	14	75	Do. do.
39	Ajotee	1,438	559	1,559	1,125	121	566	8	101	Do. do.
40	Soogaon	1,288	533	1,436	931	148	398	11	75	Do. do.
41	Pimpree (Khoord).	945	217	1,139	366	194	149	2	69	Do. do.
42	Kullus	9,655	2,744	12,396	3,767	2,741	1,023	28	37	Do. do.
43	Rooee	4,301	1,058	4,544	1,535	243	477	6	45	Do. do.
44	Vehalee.....	2,193	608	2,505	823	312	215	14	35	Do. do.
45	Gotoondee	3,248	836	3,558	1,469	310	633	10	76	Do. do.
46	Shelgaon	11,032	3,384	12,580	5,095	1,548	1,711	14	51	Do. do.
47	Hatoorneh	4,956	1,266	5,547	2,090	591	824	12	65	14 annas is the maximum rate for these villages.
48	Lasoorneh	8,153	2,396	8,643	3,836	490	1,440	6	60	
49	Kulumb	5,539	2,400	5,930	3,511	391	1,111	7	46	
50	Cheeklee	669	298	712	423	43	125	7	42	
51	Kurowlee	1,517	716	1,565	988	48	272	3	38	
52	Jamb	1,171	393	1,228	658	57	265	5	68	

Number.	Names of Villages.	Present Assessment according to Cultivation Returns for the year 1865-66.		Proposed Assessment calculated on the Area under Cultivation in 1865-66.		Increase in Area and Assessment according to proposed Settlement.		Percentage Increase.		
		Acres.	Rupees.	Acres.	Rupees.	Area.	Assessment, Rupees	Area.	Assessment, Rupees	
53	Oodhut	1,390	685	1,485	862	95	117	7	26	14 annas is the maximum rate for these villages.
54	Tawsee	1,295	672	1,399	923	104	251	8	37	
55	Sunsur.....	4,716	1,549	5,285	2,341	569	792	12	51	
56	Kajhur.....	4,745	1,538	5,606	1,855	861	317	18	21	
57	Neemboree	1,504	417	1,834	653	330	236	22	56	
58	Lakree	2,102	593	2,589	770	487	117	23	30	
59	Neergoodeh	6,678	1,753	7,893	2,715	1,215	962	18	55	
60	Shetphal Gareh ..	3,595	1,131	4,535	1,620	940	489	23	43	Maximum rate Rs. 1.
61	Pimpleh	1,560	545	1,765	769	205	224	13	41	Do. do.
62	Mudunwaree	3,858	1,431	4,282	2,221	424	790	11	55	Do. do.
63	Akoleh.....	3,582	1,173	4,068	1,756	486	583	13	50	Do. do.
64	Badulwaree	1,636	584	2,218	879	582	295	36	51	Do. do.
65	Halgoolwaree	306	129	416	170	110	41	36	32	Do. do.
66	Bheegwun	2,344	863	2,449	1,766	105	903	4	105	Do. do.
67	Deecksal.....	1,625	840	1,734	1.480	109	640	7	76	Do. do.
68	Koombhargaon ..	1,474	600	1,991	1,079	517	479	35	80	Do. do.
69	Daeejh	3,688	1,326	3,859	2,212	171	886	5	67	Do. do.
70	Pulusdeo	6,385	2,578	7,417	4,001	1,032	1,423	16	55	Do. do.
71	Poondhoree.....	2,221	718	2,630	1,128	409	410	18	57	Do. do.
72	Tukrarwaree	547	233	583	481	36	248	7	107	Do. do.
73	Loonee	3,249	1,261	3,405	1,805	156	544	5	43	Do. do.
74	Kowtulee	2,143	463	2,720	712	577	249	27	54	Do. do.
75	Neerwangee	5,644	2,620	5,984	3,895	340	1.275	6	49	Do. do.
76	Khurochee	3,615	1,752	3,615	2,276	..	524	..	30	Do. do.
		2,30,068	78,769	260,620	121,658	30,552	42,889	..	..	

Add villages which have come under Government management during the Settlement lease.

Number.	Names of Villages	Present Assessment according to Cultivation Returns for the year 1865-66		Proposed Assessment calculated on the Area under Cultivation in 1865-66.		Increase in Area and Assessment according to proposed Settlement.		Percentage Increase.	
		Acres.	Rupees.	Acres.	Rupees.	Area.	Assessment, Rupees	Area.	Assessment, Rupees.
	Navee	3,628	1,133	4,354	1,422	726	289	20	26
	Boree	3,648	1,282	3,886	1,426	238	144	7	11
		7,276	2,415	8,240	2,848	964	433	..	..
		237,344	81,184	268,860	1,24,506	31,516	43,322	..	..
	Assessment of uncultivated land..	791	207	1,216	194	425	Decrease. 13	..	..
	Total Area and Assessment of District	238,135	81,391	27,076	1,24,700	31,941	Increase. 4,309	13	53
			Add Revenue from miscellaneous sources.						
			2,318						
		Rs.	83,709	being the full revenue collections of the year.					

J. FRANCIS, Lieut. Colonel,
Survey and Settlement Commissioner.

12*th February* 1867.

CONTRASTED STATEMENT of the Number of Houses, according to two Census taken respectively

Number.	Names of Villages.		Houses.				Inhabi-		
			Description.				Males.		
			Tiled.	Flat-roofed.	Thatched.	Total.	Below 15 years old.	Above 15 years old.	Total.
1	2		3	4	5	6	7	8	9
1	Indapoor	1865-66..	4	478	745	1,227	1,574	2,256	3,830
2	Shah	1865-66..	..	5	20	25	56	89	145
3	Kandulgaon	1865-66..	..	71	48	119	110	205	315
4	Turtgaon	1865-66..	..	8	9	17	34	31	65
5	Heengungaon	1865-66..	2	36	27	65	83	141	224
6	Baboolgaon	1865-66..	1	20	35	56	69	159	228
7	Bhatnimgaon	1865-66..	..	27	13	40	43	57	100
8	Bedsingh	1865-66..	..	15	4	19	20	35	55
9	Owsureee	1865-66..	..	20	16	36	61	108	169
10	Bhandgaon	1865-66..	1	35	61	97	132	199	331
11	Bhowreh	1865-66..	182	214	243	639	769	1,369	2,138
12	Wajreh	1865-66..	..	16	5	21	24	25	49

Inhabitants, Cattle, &c., in Talooka Indapoor of the Poona Collectorate in 1836-37 *and* 1865-66.

TANTS.				CATTLE.								
Females.			Total Columns 9 and 21.	Buffaloes and she Buffaloes.		Cows and Calves.	She Buffaloes and their young ones.	Horses and Ponies, Mares and their young ones, Elephants and Camels.	Sheep and Goats, &c.	Total.	Carts.	Ploughs.
Below 15 years old.	Married.	Total.		Kept for agricultural purposes.	Kept for other purposes.							
10	11	12	13	14	15	16	17	18	19	20	21	22
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	..	2,780	678	208	2,5[illegible]	[illegible]	[illegible]	[illegible]
969	2,252	3,221	7,051	1,853	38	2,324	636	167	2,735	7,753	147	108
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	..	[illegible]	6	2	[illegible]	[illegible]	[illegible]	[illegible]
43	102	145	290	161	4	154	41	3	399	762	3	12
[illegible]	[illegible]	[illegible]	[illegible]	259	..	395	81	15	[illegible]	[illegible]	[illegible]	[illegible]
60	227	287	602	306	8	309	64	17	714	1,418	5	20
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	..	51	16	..	31	151	..	[illegible]
21	43	64	129	64	..	71	18	..	55	208	..	11
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	..	167	[illegible]	[illegible]	270	[illegible]	[illegible]	[illegible]
69	143	212	436	191	5	234	36	11	1,079	1,556	7	13
[illegible]	[illegible]	[illegible]	[illegible]	153	..	208	[illegible]	[illegible]	[illegible]	[illegible]	..	[illegible]
60	150	210	438	260	..	251	47	14	112	684	10	21
[illegible]	[illegible]	[illegible]	[illegible]	115	..	208	[illegible]	[illegible]	[illegible]	[illegible]	..	[illegible]
26	64	90	190	80	..	131	15	6	320	552	6	8
[illegible]	[illegible]	[illegible]	[illegible]	19	..	37	[illegible]	1	21	[illegible]	[illegible]	[illegible]
12	26	38	93	42	..	42	10	1	220	315	1	6
[illegible]	[illegible]	[illegible]	[illegible]	160	..	215	20	8	[illegible]	[illegible]	[illegible]	[illegible]
37	115	152	321	157	6	121	37	5	391	717	6	19
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	..	217	84	[illegible]	397	[illegible]	[illegible]	[illegible]
92	217	309	640	225	3	233	71	14	683	1,229	12	22
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	1,673	[illegible]	101	1,4[illegible]	[illegible]	[illegible]	[illegible]
445	1,228	1,673	3,811	2,014	31	1,427	374	114	1,714	5,674	38	136
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
17	27	44	93	30	2	56	...	..	36	124	..	3

CONTRASTED STATEMENT of the

Number.	Names of Villages.		Houses. Description. Tiled.	Flat-roofed.	Thatched.	Total.	Inhabi Males. Below 15 years old.	Above 15 years old.	Total.
1	2		3	4	5	6	7	8	9
13	Gopee	[illegible]		[illegible]					
		1865-66..	..	28	3	31	39	43	82
14	Loomewaree.....	[illegible]	..	[illegible]					
		1865-66..	2	43	8	53	78	93	171
15	Suratee.....	[illegible]							
		1865-66..	5	49	30	84	123	145	268
16	Neernemgaon	[illegible]	..	[illegible]					
		1865-66..	..	56	13	69	83	100	183
17	Chakatee	[illegible]	..	[illegible]	..				
		1865-66..	..	17	8	25	45	46	91
18	Rednee	[illegible]		[illegible]					
		1865-66..	11	31	28	70	85	213	298
19	Redah	[illegible]							
		1865-66..	1	79	22	102	111	176	287
20	Setphul.....	[illegible]	..						
		1865-66..	2	76	56	134	140	229	369
21	Kathee	[illegible]	..	[illegible]					
		1865-66..	..	16	81	97	159	274	438
22	Peetkeshwur	[illegible]							
		1865-66..	..	13	..	13	16	19	35
23	Neemgaon Ketkee	[illegible]							
		1865-66..	..	213	120	333	558	768	1,326
24	Gokhlee	[illegible]	..						
		1865-66..	..	32	6	38	41	52	93

Number of Houses, &c.—continued.

TANTS.				CATTLE.								
Females.			Total Columns 9 and 21.	Buffaloes and she Buffaloes.		Cows and Calves.	She Buffaloes and their young ones.	Horses and Ponies, Mares and their young ones, Elephants and Camels.	Sheep and Goats, &c.	Total.	Carts.	Ploughs.
Below 15 years old.	Married.	Total.		Kept for agricultural purposes.	Kept for other purposes.							
10	11	12	13	14	15	16	17	18	19	20	21	22
				7	..							
32	54	86	168	68	3	60	19	6	65	218	1	7
					..							
58	83	141	312	136	..	128	31	11	96	402	11	8
					..							
73	160	233	501	237	3	173	67	11	382	873	3	15
					..							
51	109	160	343	131	8	119	56	14	248	576	..	13
13	50	63	154	70	..	68	28	6	36	208	3	6
					..							
75	181	256	554	237	1	196	58	24	329	845	9	35
					..							
66	183	249	536	242	12	183	50	16	325	828	5	26
99	242	341	710	294	1	287	62	42	282	968	11	22
					..							
103	230	333	766	249	20	194	53	13	648	1,177	4	59
..	..	..	..	..	..	..	..	..	..	..	..	..
20	14	34	69	28	..	26	4	1	21	80	..	4
					..							
382	788	1,170	2,496	802	27	558	229	71	1,242	2,929	64	86
					..						..	
18	50	68	161	303	3	258	30	8	1,173	1,775	5	35

CONTRASTED STATEMENT of the

Number.	Names of Villages.		Houses. Description. Tiled.	Flat-roofed.	Thatched.	Total.	Inhabi Males. Below 15 years old.	Above 15 years old.	Total.
1	2		3	4	5	6	7	8	9
25	Wungulee	[illegible]	..		..				
		1865-66..	16	..	7	23	21	36	57
26	Rajehwaree	[illegible]	..	12	..	[illegible]	[illegible]		
		1865-66..	18	..	1	19	13	24	37
27	Gagurgaon	1836-[illegible]	..	10	..	10	[illegible]	[illegible]	
		1865-66..	27	4	5	36	48	68	116
28	Beejowdee	[illegible]	..	20	..	[illegible]	17	[illegible]	
		1865-66..	46	..	3	49	72	75	137
29	Bulpooree	[illegible]	..	1	..	1	1	[illegible]	
		1865-66..	..	10	1	11	17	24	41
30	Bhowree	[illegible]	..	28	1	[illegible]	[illegible]		
		1865-66..	..	31	13	44	44	58	102
31	Chandgaon	[illegible]	..	15	10	[illegible]	[illegible]		
		1865-66..	1	19	25	45	28	107	135
32	Wurkooteh (Bk)	[illegible]	..	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
		1865-66..	3	85	32	120	133	186	319
33	Agotee	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
		1865-66..	1	11	100	112	146	227	373
34	Gunjeewulun	[illegible]	..	[illegible]	[illegible]	[illegible]	[illegible]		
		1865-66..	..	17	2	19	27	32	59
35	Kulasee	[illegible]	..	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
		1865-66..	2	58	36	96	137	135	272
36	Kaltun	[illegible]	..	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	
		1865-66..	..	82	58	140	176	189	365

Number of Houses, &c.—continued.

TANTS.				CATTLE.								
Females.			Total Columns 9 and 12.	Buffaloes and she Buffaloes.		Cows and Calves.	She-Buffaloes and their young ones.	Horses and Ponies, Mares and their young ones, Elephants and Camels.	Sheep and Goats, &c.	Total.	Carts	Ploughs.
Below 15 years old.	Married.	Total.		Kept for agricultural purposes.	Kept for other purposes.							
10	11	12	13	14	15	16	17	18	19	20	21	22
12	34	46	103	44	..	45	17	4	275	385	1	4
1	26	27	64	34	..	27	15	2	326	404	..	3
28	59	87	203	74	5	79	11	3	509	681	3	8
38	79	117	254	108	3	134	31	7	515	798	2	8
12	25	37	78	45	..	52	6	2	480	585	1	4
33	66	99	201	78	5	76	9	1	314	483	2	6
34	73	107	242	105	2	80	6	12	159	364	..	13
74	191	265	584	277	4	265	38	9	784	1,377	4	22
101	237	338	711	325	..	307	73	15	440	1,160	..	15
10	32	42	101	38	..	48	13	3	24	126	..	4
78	156	234	506	242	5	246	26	9	351	879	2	36
128	227	355	720	271	1	270	103	18	845	1,508	4	32

CONTRASTED STATEMENT of the

Number.	Names of Villages.		Houses. Description. Tiled.	Flat-roofed.	Thatched.	Total.	Inhabi Males. Below 15 years old.	Above 15 years old.	Total.
1	2		3	4	5	6	7	8	9
37	Seersooree	[illegible]	..	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
		1865-66..	..	36	35	71	95	71	166
38	Parusthul	[illegible]	..	[illegible]	[illegible]				
		1865-66..	..	51	11	62	65	127	192
39	Ajotee.....	[illegible]		[illegible]					
		1865-66..	..	27	44	71	56	107	153
40	Soogaon	[illegible]		[illegible]	[illegible]				
		1865-66..	..	31	43	74	76	122	198
41	Pimpree (Khoord)	[illegible]	..	[illegible]					
		1865-66..	..	11	7	18	30	33	63
42	Kullus	[illegible]	[illegible]	[illegible]	[illegible]				
		1865-66..	2	245	158	405	438	623	1,061
43	Rooee	[illegible]	..	[illegible]					
		1865-66..	..	61	62	123	147	227	374
44	Vehalee	[illegible]	..	[illegible]					
		1865.66..	..	63	9	72	89	151	240
45	Gotoondee.....	[illegible]	[illegible]	[illegible]					
		1865-66..	5	89	22	116	100	172	272
46	Shelgaon	[illegible]	[illegible]	[illegible]					
		1865-66..	1	249	153	403	468	610	1,078
47	Hatoorneh	[illegible]		[illegible]					
		1865-66..	1	71	51	123	205	266	471
48	Lasoorneh	[illegible]		[illegible]					
		1865-66..	36	187	131	354	335	621	956

Number of Houses, &c.—continued.

TANTS.				CATTLE.								
Females.			Total Columns 9 and 12.	Buffaloes and she Buffaloes.		Cows and Calves.	She Buffaloes and their young ones.	Horses and Ponies, Mares and their young ones, Elephants and Camels.	Sheep and Goats, &c.	Total.	Carts.	Ploughs.
Below 15 years.	Married.	Total.		Kept for agricultural purposes.	Kept for other purposes.							
10	11	12	13	14	15	16	17	18	19	20	21	22
								6	5	91	..	11
33	100	133	299	130	..	155	47	9	498	839	1	14
					..			11			1	
69	152	221	413	187	2	206	44	18	914	1,371	2	14
					..							
56	106	162	325	157	9	115	42	13	142	478	6	17
					..						4	20
47	124	171	369	141	7	146	39	5	536	874	..	19
					..		..	..	..			3
19	34	53	116	60	..	50	10	2	149	271	3	10
					..							39
241	620	861	1,922	821	6	889	85	28	3,667	5,496	31	67
					..							
89	230	319	693	256	2	283	62	11	1,160	1,774	7	32
					..							
68	159	227	467	193	..	169	46	10	304	722	8	15
					..							
76	147	223	495	182	3	166	24	8	534	917	11	22
285	662	947	2,025	900	24	789	140	45	2,920	4,818	39	65
					..						4	
155	272	427	898	263	9	235	27	28	1,655	2,217	16	20
					..				770		12	22
194	607	801	1,757	505	35	486	134	22	829	2,011	55	32

CONTRASTED STATEMENT of the

Number.	Names of Villages.		Houses. Description. Tiled.	Flat-roofed.	Thatched.	Total.	Inhabi Males. About 15 years old.	Above 15 years old.	Total.
1	2		3	4	5	6	7	8	9
49	Kulumb	[illegible]	..	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
		1865-66..	6	95	112	213	219	353	572
50	Cheeklee	[illegible]	..	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
		1865-65..	..	2	13	15	18	48	66
51	Kurowlee.....	[illegible]	..	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
		1865-66..	5	17	15	37	69	109	178
52	Jamb	[illegible]	..	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
		1865-66..	6	14	3	23	23	30	53
53	Oodhut	[illegible]	..	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
		1865-66..	16	46	9	71	97	160	257
54	Tawsee	[illegible]	..	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
		1865-66..	12	31	13	56	64	89	153
55	Sunsur	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
		1865-66..	..	58	99	157	187	271	458
56	Kajhur	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
		1865-66..	..	50	89	139	245	322	567
57	Neemboree	[illegible]	..	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
		1865-66..	3	15	36	54	54	114	168
58	Lakree....	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
		1865-66..	2	43	54	99	120	196	316
59	Neergoodeh..... ..	[illegible]	..	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
		1865-66..	9	75	43	127	226	329	555
60	Shetphal Gareh	[illegible]	..	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
		1865-66..	15	47	52	114	187	311	498

Number of Houses, &c.—continued.

TANTS.				CATTLE.								
Females.			Total Columns 9 and 12.	Buffaloes and she Buffaloes.		Cows and Calves.	She Buffaloes and their young ones.	Horses and Ponies, Mares and their young ones, Elephants and Camels.	Sheep and Goats, &c.	Total.	Carts.	Ploughs.
Below 15 years old.	Married.	Total.		Kept for agricultural purposes.	Kept for other purposes.							
10	11	12	13	14	15	16	17	18	19	20	21	22
147	376	523	1,095	455	..	332	69	26	394	1,276	35	11
20	47	67	133	48	..	37	12	6	101	204	..	4
62	110	172	350	121	1	96	33	16	101	368	16	15
19	28	47	100	50	..	45	10	..	10	115	6	4
47	131	178	435	166	..	133	42	13	504	858	19	13
54	92	146	299	105	..	111	19	3	143	381	..	8
86	267	353	811	211	..	255	31	22	375	894	28	25
131	350	481	1,048	345	1	353	35	32	534	1,300	8	47
36	114	150	318	98	..	119	8	1	155	381	13	14
115	171	286	602	170	4	247	20	13	291	745	11	7
115	317	432	987	479	..	473	34	31	1,386	2,403	32	35
120	269	389	887	461	31	354	73	31	1,107	2,057	61	68

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CONTRASTED STATEMENT of the

Number.	Names of Vilages.		Houses. Description. Tiled.	Flat-roofed.	Thatched.	Total.	Inhabi Males. Below 15 years old.	Above 15 years old.	Total.
1	2		3	4	5	6	7	8	10
61	Pimpleh		..						
		1865-66..	..	14	28	42	44	73	117
62	Mudunwaree		..						
		1865-66..	2	25	39	66	86	150	236
63	Akoleh.....								
		1865-66..	1	38	53	91	225	130	355
64	Badulwaree								
		1865-66..	..	33	31	64	72	87	159
65	Halgoolwaree		..						
		1865-66..	..	6	..	6	11	9	20
66	Bheegwun								
		1865-66..	3	84	99	186	167	306	473
67	Decksal		..						
		1865-66..	1	17	22	40	25	91	116
68	Koombhargaon		..						
		1865-66..	1	59	26	86	98	139	237
69	Daeejh.....		..						
		1865-66..	2	15	64	81	103	185	288
70	Pulusdeo		..	..	..	..			
		1865-66..	20	71	311	402	478	943	1,421
71	Poondhoree								
		1865-66..	..	40	15	55	37	114	151
72	Tukrarwaree		..	..	..				
		1865-66..	14	12	3	29	19	40	59

Number of Houses, &c.—contined.

TANTS.				CATTLE.								
Females.			Total Columns 9 and 12.	Buffaloes and she Buffaloes.		Cows and Calves.	She Buffaloes and their young ones.	Horses and Ponies, Mares and their young ones, Elephants and Camels.	Sheep and Goats, &c.	Total.	Carts.	Ploughs.
Below 15 years old.	Married.	Total.		Kept for agricultural purposes.	Kept for other purposes.							
10	11	12	13	14	15	16	17	18	19	20	21	22
					..							
41	66	107	224	93	..	98	5	7	364	567	8	7
40	121	161	397	183	5	133	14	20	764	1,119	10	19
221	98	319	674	330	1	366	56	16	654	1,423	43	44
39	85	124	283	125	..	119	27	12	687	970	6	8
3	9	12	32	9	2	9	..	..	2	22	2	1
99	285	384	857	242	29	210	26	47	722	1,276	58	34
20	78	98	214	90	2	85	1	4	..	182	16	15
59	127	186	423	153	7	148	11	7	514	840	24	9
63	158	221	509	261	..	313	52	24	433	1,083	26	43
											5	
313	759	1,072	2,493	776	39	759	172	68	2,469	4,283	79	50
43	101	144	295	142	7	174	16	9	1,074	1,422	3	8
24	38	62	121	60	..	56	18	1	15	150	3	4

CONTRASTED STATEMENT of the

Number.	Names of Villages.		Houses. Description. Tiled.	Flat-roofed.	Thatched.	Total.	Inhabi Males. Below 15 years old.	Above 15 years old.	Total.
1	2		3	4	5	6	7	8	9
73	Loonee.....								
		1865-66..	..	52	80	132	177	235	412
74	Kowtulee.....								
		1865-66..	..	..	58	58	69	111	180
75	Neerwangee.....								
		1865-66..	10	149	219	378	278	495	773
76	Kharochee								
		1865-66..	56	69	56	181	191	278	469
77	Navee								
		1865-66..	5	56	43	104	120	141	261
78	Boree								
		1865-66..	1	82	81	164	215	291	506
		1865-66..	560	4,351	4,375	9,286	11,343	17,152	28,495

Number of Houses, &c.—continued.

TANTS.				CATTLE.								
Females.			Total Columns 9 and 12.	Buffaloes and she Buffaloes.		Cows and Calves.	She Buffaloes and their young ones.	Horses and Ponies, Mares and their young ones, Elephants and Camels.	Sheep and Goats, &c.	Total.	Carts.	Ploughs.
Below 15 years old.	Married.	Total.		Kept for agricultural purposes.	Kept for other purposes.							
10	11	12	13	14	15	16	17	18	19	20	21	22
	1				..						1	
125	248	373	785	331	14	349	47	26	365	1,132	12	24
					..							
51	107	158	338	185	2	241	49	15	335	827	3	26
					..					2,		
222	531	753	1,526	256	145	422	119	31	563	1,836	40	72
					..							
126	332	458	927	432	..	334	118	37	559	1,480	37	35
					..							
70	173	243	504	350	4	218	38	11	507	1,128	9	..
					..							
132	315	447	953	333	..	174	51	14	545	1,117	7	..
					..							
7,365	16,970	24,335	52,830	20,976	591	19,684	4,290	1,402	47,305	94,248	1,165	1,820

J. FRANCIS, Lieut. Colonel,

Survey and Settlement Commissioner.

Appendix I.

To S. MANSFIELD, Esq.,

Assistant Collector, in charge of Indapoor.

Sir,—In doing myself the honour of reporting on the Revision of the Survey and Assessment of the Indapoor Pergunna, I feel little hesitation in expressing the favourable opinions of it contained in the following pages, since the praise and credit due to its projectors, and the contrivers of its system, fall to others. The plan for its execution had been laid down before I received charge of my present duties; the elements also of the settlement had been determined, and, in a portion of the pergunna, had been combined into the finished assessment.

2. Of the plans adopted for revising and correcting the survey measurements, re-classifying the lands, ensuring accuracy in returns and reports, checking the work performed by subordinate agents, and conducting all other details of business, Messrs. Goldsmid and Wingate had already given ample memoranda to the Principal Collector. These, coming, as they do, from the officer who contrived the arrangements, must be much more satisfactory than any description of them I could give. I shall therefore altogether omit this part of the subject in my present report, and shall principally confine my observations to the principles on which the revision of assessment has been conducted, its results as connected with Mr. Pringle's and the Mamool settlements of the district, and its effects on the condition of the people and the revenue of Government.

3. In following out the system of revising and correcting the survey measurements, described in the memoranda above alluded to, it was found necessary to re-measure the whole lands of 17 out of the 86 villages in the pergunna. The soil of nine out of these 17 villages is so continuously good, and consequently the

boundaries of the various fields so fixed and well defined, that the errors discovered there can only be attributed to mismeasurement on the part of the carkoons employed by Mr. Pringle.* That these mismeasurements were wilful there can be little doubt, since Government were in all these cases losers by them ; and this idea is confirmed by the discovery that several of these villages were entrusted for measurement to the same carkoon. In the other 8 villages the line of demarcation, in many fields, between the arable and unarable land is dependent on the fancy of the cultivator, and in consequence it is so variable as to render it impossible that measurements made at any great intervals of time should correspond; but even in these villages I am inclined to think the mismeasurements in many instances wilful. In the remaining 59 villages of the pergunna the survey measurements seem to have been executed with very tolerable accuracy and fidelity. This circumstance is, I believe, to be attributed to the inexperience, in the act of exacting bribes, of the carkoons who measured it. With one or two exceptions none of them had ever been previously employed in any other pergunna.

4. It was determined by Government that the acre should continue the standard land measure of the pergunna ;† that Mr. Pringle's measurements should be retained; and that the determination of the rates of assessment should be left to Mr. Goldsmid. ‡ It appears, however, that, in conformity with Mr. Goldsmid's first views of the subject, it was imagined that only three or four rates would be established. §

† Government letter No. 2056 of 1835, paras. 14 and 15.

‡ Government letter No. 2056 of 1835, paras. 16 and 17.

§ Revenue Commissioner's letter No. 1162 of 1835, para. 11, and No. 898 of 1835, para. 15.

* In most fields an error of even 10 per cent. in the measurement affects the assessment no more than a difference of half an anna in the rate per acre. For instance, take a field of 40 acres, and let the rate be 5 annas. The proper assessment on it is 5 times 40, or 200 annas. Let it be mismeasured as containing 44 acres, and at the same rate, the assessment will be $44 \times 5 = 220$ annas ; let it be misassessed at $5\frac{1}{2}$ annas, and the assessment will be $5\frac{1}{2} \times 40 = 220$ annas. Both these results differ from the proper assessment by 20 annas. Accuracy within half an anna in the classification can never be expected, and therefore, though perfect accuracy would be desirable, measurements within 10 per cent. of the truth are not to be considered as out of keeping with, or as vitiating the rest of the work.

5. These rates were considered necessary by the native governments, and also by those of our own countrymen best fitted for judging on the subject,* to form an assessment possessing the proper degree of minuteness of valuation on the basis of the Chahoor, a measure which has been described by Government as being, roughly speaking, equal to 120 beegas, but as deviating on both sides of this limit according to the quality of the lands. It will not therefore appear surprising that, on the substitution of the invariable acre for this pliable and accommodating measure, a close examination into the nature of the soils in the pergunna and their comparative productive powers showed that minuteness of valuation could now only be obtained by the introduction of a greater number of rates.

* Revenue Commissioner's letter No. 502 of 1835, para. 37; Mr. Shortrede's letter, dated 15th January 1835, para. 13.

6. Probably similar considerations induced the originators of the first survey to adopt nine rates instead of following the native custom of using only three. But however this may be, it was now found that, for the purpose of assessment, the division of the soils into three colours, each colour containing three sorts would be sufficiently minute, and that it would possess the advantage of not being altogether unknown to the carkoons to be employed in the work of classification and the people whose lands were to be assessed.

7. One of the most difficult operations in making an assessment is to determine with accuracy the proportion by which the levy from different sorts of lands should be regulated; and a false system here seems to have been one of the chief defects of the first survey. It is observed by the Revenue Commissioner "that the great objection urged by the people to the survey rates is the increase which they have imposed on the inferior lands, while on the superior lands they have effected a reduction.† This general and universal hardship cannot be accounted for, even by the numerous causes of error and defect exposed by Lieutenant

† Revenue Commissioner's letter No. 502 of 1835, para. 29.

Shortrede ; it is so general and universal that we must look for its cause in the system, and not in the execution, of the survey.

8. The survey rates were fixed at 55 per cent. of the net profit on land ; and of this system the disproportion above alluded to appears to have been the natural effect. Assessing fields at a percentage of the net profit was in fact remunerating the cultivator, not in proportion to his labour, but in proportion to the value of the field on which he laboured. To show how unequally, by this system, people requiring the same funds for their support were remunerated, I have calculated, from the survey papers of 13 villages in the Indapoor Pergunna, the sums which, had the survey been conducted, in other respects, on right principles, would have been left with the respective holders of fields of the nine kinds of soils, so differing in size as to require each an annual expense of 5 rupees for their proper cultivation. They are as follows :—

1st Black.	2nd Black.	3rd Black.	1st Red.	2nd Red.	3rd Red.	1st Burrud.	2nd Burrud	3rd Burrud.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a p.
2 11 11	2 8 7	1 3 5	1 9 5	1 4 8	0 15 4	0 15 10	0 10 3	0 6 10

The fair sum to have left with each of the owners of these fields, as calculated from the same papers, would have been somewhat more than one rupee.

9. In fixing the rates in the Indapoor Pergunna care was taken to avoid this error. Lieutenant Shortrede has well explained in the 72nd, 73rd, 74th, 75th, and 76th paragraphs of his report on the revenue survey, dated the 24th October 1835, the liabilities to error which must invalidate the results presented by the long and tedious method of estimating in numbers the expense and profits of cultivation ; and in his 109th and 110th paragraphs he proposed two other methods of graduating an assessment—one "founded on a portion of the gross produce, decreasing from the rich to the poor soils;" the other by determining on the spot, by means of persons possessing "some experience and tolerable judgment," assisted by the cultivators, what rate per acre the "soil of each

particular field will bear." The expression, "assessing each at what it will bear," corresponds, I imagine, to the one made use of by the Honourable Court of Directors when they direct land to be assessed according to its capabilities; and performing this operation on the spot, by the experience and judgment one possesses, is the plan acted upon by the landlord and tenant wherever such a relation exists. But to have visited personally each field in a pergunna containing 220,000 acres would have been the work of at least twelve years, and a plan for shortening this period became absolutely necessary.

10. By visiting fields of each of the nine kinds of soil, and determining, with the assistance of those best skilled in agriculture, and by the judgment and knowledge they themselves possessed, what assessment, after taking into consideration the uncertainty of rain and all other circumstances, an acre of each sort of soil could bear, and applying rates thus fixed to returns, prepared and checked with the greatest care, of the quantity of soil of each sort existing in each field, Messrs. Goldsmid and Wingate succeeded in preserving in the assessment the true principle of assessing each field at what it will bear (for its capability), whilst they adopted a plan compatible with speediness of execution.

11. The result of their examination was the accompanying table of rates,* for the fairness and justness of which Government must principally rely on the known judgment, experience, and knowledge of the individuals who formed it. It will not be deemed irrelevant to the subject, however, if an attempt be made to show by facts that the new assessment of Indapoor, calculated on them, cannot well be objected to either as too high or too low.

* Table No. 5.

12. The Tunka assessment on the villages in the pergunna, at present in the hands of Government, exclusive of the sums levied by Hucdars, amounted in round numbers to about 1,02,000 Rupees. To this sum adding 20,000 Rupees, as the probable amount of hucs levied directly by Hucdars, makes under that system the total burden of taxation on the people 1,22,000 Rupees.*

* 1,22,000 Rupees.

The Kumal assessment on the same villages amounted in round numbers to about 2,28,000 Rupees.* The survey assessment, allowing 1,400 Rupees as what would probably have been the assessment on the village of Pondowree, lately fallen in to Government, amounted in round numbers, on the same villages, to about 2,03,000 Rupees.† The assessment as now revised amounts to about 84,000 Rupees.‡

* 2,28,000 Rupees.

† 2,03,000 Rupees.

‡ 84,000 Rupees. See table No. 6.

13. The supersession of the Tunka by the Kumal assessment is to be attributed, as mentioned in the 9th paragraph of the Revenue Commissioner's letter No. 503 of 1835, to the augmentation of the resources of the country and the depreciation of the value of money since the days of Mullick Amber. The artificially increased population of the roving Maratha nation in its glory, and the gold and silver plunder gathered from one-half or India in the Peishwa's camp, sufficiently account for both these occurrences.

14. The necessity for superseding both the Tunka and Kumal by a lighter assessment than either may on the other hand be found in the lessened demand for produce, attendant on the dispersion of the Maratha orders of cavalry, and the increased value of money, caused by the ebb from Mahrashtra of the wealth and riches which the tide of fortunate plunder had brought in.

15. It is to be regretted that the assessment by Mr. Pringle's survey was founded on the average price of grain during many previous years. The effects of temporary causes were just dying away, and it was the more probable that the price of corn would decrease still further, than that it would be raised to its former height. His assessment of this district was too high. It was even higher than the Tunka, which had been reverted to under Bajeerow in 1807.

16. Under a native government, and subject to the extortions of unprincipled and unchecked government servants, it is difficult to say how much the people pay; but whatever may have been exacted by individuals from the people, I do not think that the Kumal assessment has ever been realized by any government

in this district; and this opinion seems to be coincided in by the Revenue Commissioner in his letter No. 502 of 1835.* Taking however, even the Kumal as a standard of comparison, it will be found that the corn assessment now and then do not very materially differ. The Kumal assessment of 2,28,000 Rupees was a commutation for 5,472,000 seers of grain, at the rate of 24 seers per rupee; and this rate is not a high one for that time, as table Nos. I. and IV. will prove, in which it may be seen that the average price of grain in 1218, 19, 20, 21, 22 Fuslee, under the light Tunka assessment, was one rupee for 24½ seers. The present assessment of 84,000 Rupees is a commutation for 544,000 seers of the same grain, at the rate of one rupee for 66 seers, which has been the price of grain here for the last two years; or, 4,452,000 seers at the rate of the average price of corn here for the last five years, viz. 53 seers for one rupee.

* Paragraphs 4 and 5.

17. In discussing a question of this nature, in which the permanent improvement of the country and the welfare of the people are the great objects to be kept in view, it would seem short-sighted and unfeeling to propose the immediate improvement or otherwise of the Government revenue as a test by which to try a new assessment. The ultimate improvement of the revenue by every fair and liberal measure is an effect which time, we may feel assured, will always show. But in the present instance it is pleasing to point out that Government is an immediate gainer by a liberal measure. Without including sums collected as outstanding balances, the average annual collections in the pergunna from Fuslee 1235 to Fuslee 1245, excluding Fuslee 1242 as a year of some scarcity, were 32,802 Rupees;† the largest sum collected in any one year of the 14 preceding Fuslee 1246, excluding sums levied for balances, was 48,020 Rupees.‡ In the past year (1246)—the first year after the commencement of the revision of assessment—the collections amounted to 50,198 Rupees; ‡ and they will probably exceed the sum in the present year (1247).

† *Vide* table No. IV.

‡ *Vide* table No. III.

18. It will not be thought, I hope, after the foregoing paragraphs that the present assessment is too light.

19. From that part of my 16th paragraph which regards the relation between the present and Kumal assessments considered as commutations for grain, and my previous declaration that the Kumal assessment was never realized in this district, it would not at first sight be an unfair deduction that the present assessment is too heavy ; but it must be remembered that the people are now free from the extortions, cesses, and jastee-puttees of the host of Deshmooks, Deshpandehs, Patells, and Coolcurnees, who in former days took from them in general the means of paying the Government revenue.

20. Humiliating as it is, it is still a fact, that the Indapoor Pergunna has never till the present year been in so flourishing a condition as it was in Fuslee 1228, the first season after we received it from the Peishwa's government. In that season 215,911 beega were under cultivation,* a quantity bearing the same proportion to the total number of acres. In the present season upwards of 189,000 acres of land are under cultivation.†

* *Vide* table No. II.

† *Vide* remarks in table No. II.

21. In Fuslee 1245 the remissions in the sub and principal divisions of the Indapoor Pergunna were 4,667 Rupees in the former and 7,911 Rupees in the latter; the outstanding balances for the same year were 160 Rupees in the one and 1,166 Rupees in the other. In Fuslee 1246 the new assessment was introduced in the subdivision. In that year, though the amount of remissions in the principal division rather increased, being 4,889 Rupees, the remissions in the subdivision fell in their amount to 1,266 Rupees; the outstanding balances in the principal division also increased to 196 Rupees, while in the subdivision they fell, as compared with the previous years, from 1,166 to 205 Rupees.

The total amount of remissions and outstanding balances for Fuslee 1246 was 6,557 Rupees ; during the 14 previous years they never were so small.‡

‡ *Vide* table No. III.

22. That a partial introduction of the new assessment should so much diminish the amount of remissions and balances, and that the revision of assessment should increase cultivation to an extent unparalleled during the 20 years we have possessed the country, are strong proofs that the new assessment is not too high. The cheerful and contented looks of the peasantry, and the marked improvements in their dress, bear witness to the same point.

23. In conformity with the directions of Government on the subject, all lands irrigated from wells have been subjected to a Bagayet tax.

24. It was found impossible to estimate the comparative value of Mothesthul Bagayet lands, among themselves, without referring to the quantity and permanency of water in the wells as the most important circumstances to be considered. Of these and other circumstances connected with each well, tabular documents were carefully prepared, and of the relative value of gardens having certain supplies of water containing certain descriptions of soil, &c., ideas were obtained in a manner similar to that described in my 9th and 10th paragraphs.

25. This being done, the idea naturally suggested itself to divide the gardens into classes, and fix a certain rate of assessment for each class. But in practice it was found that to determine to which class a well should belong, when this determination rested on seven or eight different circumstances, such as the supply and the permanency of water, the depth and state of the well, the extent of the ground capable of being irrigated, and the extent actually watered at the time of inspection, was a most difficult and complex operation, requiring a greater exertion of judgment and thought than to fix the assessment separately on each individual garden; the latter plan was therefore adopted. This was done, in practice, by fixing for each well a nominal number of acres, all to be assessed at a fixed rent of 2 rupees each. This plan was adopted as facilitating an operation in which extent in acres was one of the grounds of consideration; but it is evident that it amounts to the same thing, whether the assessment be fixed at

once in money or be fixed in acres each of the value of 2 rupees. The latter is only an algebraic way of performing the former operation.

26. The highest assessment, including the Jerayet rate on the land watered by one *mhot*, has been fixed at 10 rupees. The Jerayet and Bagayet rates have been made distinct, the Bagayet being extra to the Jerayet. The Bagayet assessment has been fixed on the garden, and not on the acre; and the determination of the different shares to be paid by the different partners in a garden has been left to those persons themselves.

27. It is hoped that by this system all interference on the part of our native officers will be rendered unnecessary. So many changes are constantly taking place amongst the holders of Bagayet lands that the opportunity of interference on the part of Government servants would open a wide field of extortion to those who might have the inclination to practise it.

28. The pergunna of Indapoor contains 220,000 acres of land. Its re-assessment has cost Government 8,700 Rupees for carkoons, stationery, &c., and 7,500 Rupees * for European superintendence. The latter sum would have been considerably less had there been no restriction as to the period in which the former could be obtained.

* Officer's staff pay Rs. 275 per mensem.

29. It will be unfair to quote Indapoor as an example of the time required for re-assessing a certain number of acres. Want of funds and inexperience combined to delay the work here, so that two years and three months have been spent in the operation.

30. The duties necessarily imposed on the natives of the establishment have been most arduous; not one of their number has escaped without an attack of fever or guineaworm; most have suffered from both. They have displayed more honesty, perseverance, and ability in their work than I expected to meet with.

31. Before concluding this report I hope I shall be excused for offering a few observations not so directly connected with it as the foregoing paragraphs. I have employed fifteen months,

with attention and interest, in my duties in this pergunna, and am unwilling to quit the subject without glancing at its future prospects.

32. In this country agriculture is in a simple and unimproved condition, and the seasons are uncertain. The price of grain is consequently always fluctuating, and with it the value of the crops and the money rent of land; to these causes may be attributed the existence of annual settlements, and the custom, with native small proprietors, of letting out land for a share of the produce. While such remains the case it may always happen that a money assessment, which is one year paid with ease, will, if exacted from the people in the next, take from them a part of their fair portion of the produce of the earth. Hence a necessity for continued and vigilant superintendence on the part of the officer in charge of the district.

33. A glance at the annexed table of prices of corn* will at once convey an idea of the effects political causes have produced during the last thirty years on the value of corn, and therefore on that of land. It cannot be predicted with certainty whether things may not change, as made by Fuslee 1257, as they have since Fuslee 1237, or as they did between Fuslee 1218 and Fuslee 1228. It is urged that political causes are not now at work as they were then; it may be replied that moral ones are. On the expiration of the ten years' leases, now about to be granted, an inquiry should then, I think, be made as to the fairness the assessment may then display.

* Table No. I.

34. Many circumstances combine to prevent amongst the natives the existence of a richer class—the class whose wealth and leisure should enable them to obtain and diffuse knowledge, and cultivate learning amongst them. As permanent causes of this want I may point out the habit of marrying every child early in life, and the law for dividing the property of a parent among the children. The former custom multiplies the claimants of the benefits of the latter, and prevents accumulation of property by lapses, &c.; the latter renders it impossible that a family not possessing some means of repairing its fortunes can long remain wealthy. In large

commercial cities such as Bombay, where fortunes are amassed with ease and rapidity, these customs do not appear to injure the condition of society. If one family sinks in importance and wealth, another rises in its place. But in the provinces, where there is no regenerating principle at work to raise up wealthy men, their effect is to divide and subdivide all property, as to leave with each individual but a bare sufficiency for support, to make and keep all poor, and then to prevent improvement and perpetuate ignorance.

35. Government will derive great advantages from the spur to cultivation which a fair and equitable assessment gives. Cheap corn, it may not be doubted, in a marrying country such as this is, will always find and preserve or create consumers; for the wants and miseries which carry off thousands will doubtless be mitigated by it. With population, imports and exports and manufactures must likewise increase. But Government, by becoming the bestower of still more valuable blessings on its subjects, may improve its own resources in a still greater degree.

36. Education will, by improving the condition of agriculture, as much tend to equalize and give stability to the value of land and produce as the construction of roads; and by education alone can the causes be removed which prevent the existence of a richer class in the districts. As this class increases, and education progresses, the wants, and consequently the employments, of the people will become more numerous, a greater demand for produce will be caused, and the price of produce will rise with the Government land rent, which, as a commutation for a share of that produce, may be raised also. In short, education appears to me to be as much the means of giving security and increase to the Government revenue, as it doubtlessly is of improving the moral and mental condition of its unenlightened and unfortunate, but yet teachable, subjects.

A. NASH, Lieutenant,

Engineers.

TABLE No. I.

PRICES of GRAIN during the within-mentioned years in Cusba Indapoor, Talooka Indapoor.

Years, Fuslee.	Months.	Quantity of Grain sold for one Rupee in Pucka Seer.		Years, Fuslee.	Months.	Quantity of Grain sold for one Rupee in Pucka Seer.	
		Jowaree.	Bajree.			Jowaree.	Bajree.
1809				1824			
1218	February	24	29½	1233	April	36¾	23
1810				1825			
1219	Ditto	24	20	1234	Ditto	12½	..
1811				1826			
1220	Ditto	22	18¾	1235	February ..	44	34
1812				1827			
1221	Ditto	25½	21¾	1236	Ditto ..	64	..
1813				1828			
1222	Ditto	27	23	1237	Ditto ..	32	..
1814				1829			
1223	March	28	32	1238	April	80	68
1815				1830			
1224	February	33½	30½	1239	Ditto ..	46	..
1816				1831			
1225	Ditto	26	36	1240	May	40	38½
1817				1832			
1226	April	48½	40	1241	February .	60	35
1818				1833			
1227	February	24	16	1242	Ditto ..	23	36
1819				1834			
1228	Ditto	17	15½	1243	Ditto ..	46	34
1820				1835			
1229	Ditto	19½	12¼	1244	Ditto ..	48	44
1821				1836			
1230	March	32	16	1245	Ditto ..	38	..
1822				1837			
1231	May	32	..	1246	Ditto ..	66	49
1823				1838			
1232	March	32	24	1247	Fuslee in the current year.		

This table is chiefly interesting as showing the gradual diminution in the price of corn from the days of the Peishwas to our own. By comparing the prices at the commencement with those at the end of the table, and then reading the list over, this circum-

stance will become very apparent. Fuslee 1242 is remembered by the people as a year of scarcity. Corn, though doubly as dear then as in the preceding and succeeding years, did not fetch the ordinary prices in 1218, 19, 20, 21 as inserted in the commencement of the table—a forcible example of the change in the relative value of money and produce which had occurred in the intervening 20 years. The extraordinary and sudden fluctuations in the price of corn are also remarkable in 1227; we find it twice as dear as in the preceding year 1226, and in 1228 it is nearly three times as dear as in 1226. In the year of famine (1234) we find it seven times dearer than in the plentiful year 1238, and in Fuslee 1242 the price of grain is three times higher than in the preceding year 1241.

The Indapoor measured seer is larger than the Poona; the latter is, I believe, more than double the size of that of Bombay.

N. B.—But little bajree is generally grown in the pergunna. Jowaree is the principal food of the inhabitants; its price therefore has alone been considered in making use of this table.

TABLE No. II.

STATEMENT of CULTIVATION in the Indapoor Pergunna from Fuslee 1228 *to Fuslee* 1246.

Years.	Beeg	Acres.	Total of both.	Remarks.
1819				
1228	215,911			
1820				
1229	210,532	216,000 beegas, nearly equal 182,000 acres.	210,532	
1821				
1230	203,446		203,446	
1822				
1231	210,968		210,968	
1823				
1232	177,197		177,197	
1824				
1233	173,896		173,896	
1825				
1234	148,562		148,562	
1826				
1235	126,544		126,544	
1827				
1236	200,905		200,905	
1828				
1237	159,273		159,273	
1829				
1238	157,754		157,754	
1830				
1239		126,050	126,050	
1831				
1240		132,416	132,416	
1832				
1241		130,671	130,671	
1833				
1242		134,564	134,564	
1834				
1243		150,604	150,604	
1835				
1244		126,310	126,310	
1836		68,430	68,430	Principal Division.
1245		63,277	63,277	Subdivision.
		131,707	131,707	Total.
1837		76,375	76,375	Principal Division.
1246	2,115	83,524	86,644	Subdivision.
		159,900	162,019	Total.

The increase of cultivation in 1247 was 27,069 acres, which, added to the 162,019 under cultivation in 1246, makes a total of 189,888 acres at present under the plough.

TABLE No. III.

STATEMENT of ASSESSMENT of the Indapoor Pergunna from Fuslee 1228 (1819) *to Fuslee* 1246 (1837).

Year Fuslee.	Ein Jumma.	Seer Jumma.	Total.	Remissions.	Huedar's allowance.	Revenue to be collected.	Revenue actually collected up to end of April.	Outstanding after end of April.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1228	1,30,781 14 6	1,533 0 0	1,32,314 14 6	....	22,178 1 6	1,10,136 13 0	98,888 5 9	11,248 7 3
1229	1,56,190 13 9	6,300 0 0	1,62,490 13 9	....	34,064 2 9	1,28,426 11 0	1,21,592 13 0	6,833 14 0
1230	1,38,988 2 0	6,664 10 0	1,45,652 12 0	20 0 0	21,900 11 6	1,23,732 0 6	1,19,471 0 6	4,261 0 0
1231	1,49,023 9 9	10,109 2 6	1,59,132 12 3	1,128 11 3	24,354 7 0	1,33,649 10 0	1,29,056 15 6	4,592 10 6
1232	1,34,150 9 9	8,463 1 9	1,42,553 2 6	6,655 4 3	27,180 5 3	1,08,717 9 0	36,965 2 9	71,752 6 3
1233	1,43,485 0 6	9,106 14 6	1,52,592 8 0	93,877 7 0	26,333 11 9	32,381 5 3	19,331 13 3	13,049 8 0
1234	1,23,321 3 0	9,435 14 9	1,32,757 1 9	94,121 1 6	29,559 12 0	9,076 4 3	6,304 11 0	2,771 9 3
1235	65,397 13 6	5,344 5 3	70,742 2 9	9,100 8 9	17,784 8 9	43,857 1 3	38,936 8 0	4,920 9 3
1236	77,854 13 3	6,096 1 9	93,952 15 0	13,509 4 3	19,889 10 0	50,554 0 9	46,730 5 3	3,823 11 6
1237	67,111 2 0	5,730 13 6	72,841 15 6	42,602 8 0	15,339 14 9	14,899 8 9	8,746 4 3	6,153 4 6
1238	73,357 9 3	5,536 2 0	78,893 11 3	231 15 6	18,647 3 0	60,014 8 9	43,361 14 0	16,652 10 9
1239	1,03,652 14 2	6,168 6 3	1,09,821 4 5	....	17,442 10 1	92,378 10 4	48,020 9 9	44,358 0 7
1240	63,805 15 10	5,438 7 9	69,244 7 7	6 12 0	17,910 1 8	51,327 9 11	8,120 11 2	43,206 14 9
1241	71,769 12 8	5,291 0 9	77,060 13 5	53,522 5 10	11,636 11 0	11,901 12 7	11,344 1 3	557 11 4
1242	74,034 12 10	5,488 3 11	79,522 4 9	59,523 3 9	9,145 13 10	10,853 3 2	9,856 10 11	996 8 3
1243	81,501 12 9	6,030 15 3	87,541 12 0	9 8 0	27,964 11 6	59,567 8 6	35,635 4 7	23,932 3 11
1244	69,600 13 4	6,040 4 3	75,641 1 7	6,400 1 8	22,634 2 7	46,606 13 4	41,652 5 11	4,954 7 5
P. D. 1245	38,227 8 8	5,362 10 4	43,590 3 0	4,667 1 2	14,333 15 10	24,589 2 0	24,428 12 5	160 5 7
S. D. 1245	34,916 9 1	2,740 9 8	37,657 2 9	7,911 6 10	7,529 14 11	22,215 13 0	21,048 15 0	1,166 14 0
Total ..	73,144 1 9	8,103 4 0	81,247 5 9	12,578 8 0	21,863 14 9	46,804 15 0	46,477 11 5	1,327 3 7
P. D. 1246	41,462 3 11	4,277 3 5	45,739 7 4	4,889 12 0	15,180 2 3	25,669 8 3	25,472 9 5	196 14 10
S. D.	31,749 12 5	2,800 10 11	34,550 7 4	1,266 4 9	8,353 3 8	24,930 14 11	24,725 14 8	205 0 3
Total ..	73,212 0 4	7,077 14 4	80,289 14 8	6,156 0 9	23,533 5 11	50,600 7 2	50,198 8 1	401 15 1

This table is interesting as showing the relation between the price of corn, the extent of cultivation, and the collections, with an average price of corn of 28½ seers for one rupee. We find the average collections to be upwards of 87,000 Rupees with a lesser average price of 44 seers per rupee, and with grain selling on an average at 53 seers per rupee we find the collection sink to 29,000 Rupees. That this failure in the revenue would not have been so great had cultivation been preserved by promptly lessening the assessment as the price of corn altered, appears probable from the fact that 50,000 Rupees were collected on this being done in 1246, although grain was then selling at 66 seers for one rupee.

TABLE No. IV.

TABLES of AVERAGES compiled from the three foregoing Statements.

Year's Average Quantity of Jowaree sold for One Rupee.	Average extent of Cultivation.	Average Amount of Jummabundy.	Average sums paid to Huc-dars, &c.	Average Collections up to end of April.
Fuslee.		Rs.	Rs. a. p.	Rs. a. p.
1218 1219 1220 1221 1222 — 24½ seers	.....	....	....	....
1223 1224 1225 1226 1227 1228 — 32 ditto	.....	....	....	....
1229 1230 1231 1232 1233 — 28 ditto ..	198,658 beegas, about 168,258 acres.	1,49,122	26,001 0 0	87,550 0 0
1234	A year of famine.	....	....	....
1235 1236 1237 1238 1239 1240 1241 — 52 ditto	131,400 acres.	80,365	16,950 1 7	29,323 0 0
1242	A year of famine.	....	....	....
1243 1244 1245 — 44 ditto	136,207 acres.	81,477	24,154 0 0	40,921 0 0
1246 — 66 ditto	162,019 ditto.	80,289	23,533 0 0	50,198 0 0
1235 1236 1237 1238 1239 1240 1241 1242 1243 1244 1245 —	.....	....	....	32,802 0 0

Dhelee land, or land on which a sediment is left by the overflowing waters of the rivers, has been assessed somewhat more highly than any description of land mentioned in the table, but there is very little land of this description in the pergunna; and land merely wetted in the rains by the overflowing of rivers, called by the natives Mullaee, has been also rather more highly assessed than it would have been by the accompanying rates. Of this description also there is very little land in the pergunna.

TABLE No. V.

TABLE of RATES of ASSESSMENT per Acre on the within-mentioned kinds of Soil.

	1st Black.	2nd Black.	3rd Black.	1st Red.	2nd Red.	3rd Red.	1st Burrud.	2nd Burrud.	3rd Burrud.
In Reas.....	300	240	170	200	130	75	100	60	35
In Annas.....	12	9 7	6 10	8	5 2	3	4	2 5	1 5

It was first intended to have entered in this table the various assessments of all the Government villages in the pergunna, of which there are 76. Doing so would, however, have much increased the bulk of a report which already exceeds the size to which I could wish to restrict it, and would not, I think, enable any person to form a better judgment of the merits of the present system than can be made from what has already been stated on the subject.

TABLE No. VI.

COMPARATIVE STATEMENT of the Tunka, Kumal, Paimash, and Pruitbundy Assessments of a few of the principal Villages in the Indapoor Pergunna and of the Pergunna itself.

VILLAGES, &c.	Tunka Assessment.	Kumal Assessment.	Survey or Paimash Assessment.	The recent or, as called by the Natves, the Pruitbundy Assessment.	REMARKS
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
Cusba Indapoor	7,494 4 0	14,558 14 0	13,460 7 0	6,190 15 6	In the sums given as the Survey or Paimash Assessment of these Villages, the carkoon's is not included.
Ditto Bowrah	7,645 11 0	16,934 9 0	15,149 3 2	7,055 9 6	
Ditto Kullus.....	3,496 10 0	8,443 6 0	6,880 4 2	2,787 12 11	
Maizeh Pulusdeo ..	2,856 8 0	6,978 15 0	6,020 10 8	2,652 13 4	
Ditto Lasoornee ..	2,844 10 0	5,989 8 0	7,153 11 7	2,514 12 3	
The whole Pergunna.	1,02,548 0 0	2,28,560 13 6	2,02,674 6 0	83,818 8 10	

*As the settlement of the Bagayet in Cusba Indapoor is not quite completed, 200 Rupees has in this statement been taken as the approximate Bagayet assessment on the gardens there.

Appendix No. II.

No. 139 OF 1838.

To R. MILLS, Esq.,
Principal Collector, Poona.

SIR,—In transmitting the accompanying copies of correspondence from Lieutenant Nash upon the completion of the revision of assessment of the Indapoor district, I beg to apologise

for the length of time suffered to elapse before doing so, which has been partly occasioned by the little leisure left me during the fair season, and also by my wish to learn the results of the past year's settlement before closing the present report.

2. Lieutenant Nash designedly omits giving any details connected with the plans pursued for revising and correcting the survey measurements, classifying the lands, and superintending the native establishment, in consequence of memoranda upon these points having previously been furnished you by Mr. Goldsmid and myself, and confine himself to an investigation of the principles on which the revision has been conducted, its results as compared with Mr. Pringle's, and the Mamool settlements of the district, and its effects on the condition of the people and the revenues of Government.

3. Mr. Goldsmid was vested with most ample discretionary power* regarding the conduct of the revision of assessment, and the plan he adopted for procuring the requisite data was to revise and correct the survey measurements, and to make an entirely new classification of the soil.

* G. L. to R. C. No. 2056 of 1835, dated 7th September.

4. The accuracy of the measurement was tested by having a certain number of the fields of every village (marked off from the papers, by the European officers) re-measured by the carkoons of the establishment, whose work was subsequently tested by the surveying officer, and accuracy ensured by the prompt infliction of punishment upon occasion of error or negligence on their part being brought to light. If the result of this investigation showed the survey measurements to have been executed with a tolerable degree of accuracy,† they were retained and corrected when necessary; but when it appeared that the errors were beyond reasonable limits and likely to vitiate the assessment, the village was wholly re-measured. The necessity of making an entirely new classification of the soil, without reference to that executed at the time of the survey, was owing to the latter being

* Within 10 per cent. of the truth.

made after no general standard, the particular classes of soil in one village (as described in the 77th paragraph of Lieutenant Shortrede's report) not corresponding with those bearing the same denomination in another, which must have increased greatly the difficulty of forming an effective check, if it did not render this altogether impracticable.

5. In consequence of this defect in the survey classification Mr. Goldsmid determined to reject it altogether and re-classify the whole pergunna upon one general system, having reference solely to the natural productive qualities of the soil, and leaving wholly out of consideration extrinsic circumstances, such as vicinity to the village, command of water, &c. &c., which, although carefully noted, with the view of finally assisting in fixing the assessment, were not permitted to affect the classification. By this means the elements of the classification were reduced to a consideration of the natural fertility of the soil alone, which rendered the work comparatively simple, and enabled the European officer, after acquiring some practical knowledge of the different descriptions of soil usually met with, to become an effective check upon the carkoons engaged in classifying the land. Such is a brief sketch of the preliminary measures pursued in Indapoor with the view of obtaining data for the assessment, for more detailed information regarding which than could conveniently be embodied in the present letter I beg to refer you to my memorandum on the subject, dated 15th April 1837. I now resume the consideration of Mr. Nash's report.

6. In his 3rd paragraph he mentions that of 86 villages comprising the pergunna, 17 have required to be wholly re-measured. In nine of these 17 villages he attributes the errors of the survey measurements to design, while in the remaining eight he thinks the discrepancy between them and the present measurement of boundaries due to the fancy of the cultivator. However this may be, the fact of the survey measurements having been found so generally correct is extremely satisfactory, and my own experience would lead me to infer that they were in general executed with

much greater fidelity than is usually considered to have been the case.

7. After briefly noticing the different instructions issued by Government respecting the revision of assessment, Mr. Nash in the 5th and 6th paragraphs of his report proceeds to consider the reasons which induced Mr. Goldsmid to adopt a greater number of rates than had originally been contemplated as necessary. "On the substitution of the invariable acre," he observes, "for this pliable and accommodating measure" (the Chahoor, which commonly varies in size according to the quality of the land), "a close examination into the nature of the soils in the pergunna and their comparative productive powers showed that minuteness of valuation could now only be obtained by the introduction of a greater number of rates." The objects indeed of accurate measurement and minute classification, which are to ascertain the relative values of different fields, would be lost sight of by any considerable limitation of rates, on which account it was determined that in Indapoor they should be limited only by the extreme of assessment fixed for the worst and best description of land, or range, according to the quality of the soil, from 2 annas up to 12 annas per acre of Jerayet land.

8. The 7th and 8th paragraphs of Mr. Nash's report will be perused with interest, as containing a clear and satisfactory exposition of the main causes of inferior land being relatively higher assessed at the survey than that of better quality. He shows this to have been the inevitable result of the principle adopted at the survey, of assessing the land at a percentage of the net produce. "This," he justly observes, "was in fact remunerating the cultivator, not according to his labour, but in proportion to the value of the field on which he laboured." From a calculation made from the survey papers of 15 villages he shows, in a tabular form, the amount of profit which, according to Mr. Pringle's assessment, would be received from cultivating a portion of the various classes of soils requiring each an annual outlay of 5 rupees. This, it will be seen from his table, diminishes gradually as the quality of

the soil becomes inferior, till at length it is nearly absorbed in the Government assessment, which then renders cultivation next to impossible. When the cultivation of 1st Black soil, as will appear from an inspection of Lieutenant Nash's table, receives a return of upwards of 50 per cent. upon his outlay, and that of 3rd Burrud only about 8½, we need search no further for a satisfactory reason for the survey assessment pressing heavily upon inferior lands. If a coonbee, at an expense of 50 Rupees, can obtain from good land 100 Rupees' worth of produce, and from inferior land at the same expense can only obtain 80 Rupees' worth, the net produce in one case is worth 50 Rupees and in the other 30; and if a half of this were the proportion to be taken for the Government assessment, there would remain to the cultivator a profit of 25 Rupees in the one case and 15 Rupees in the other; but surely where the labour, the stock, and the outlay required are equal, so ought also to be the profit.

9. To afford a further illustration of the effect of these principles upon the survey assessment, I have compiled the following table from the papers of the village of Ooplay Boodrook in the Marha Talooka, in which the assessment was fixed at 55 per cent. of the net produce, as estimated by Mr. Pringle's assessors. Column No. 1 of the table gives the number of acres of each description of soil, which, according to their calculations, can be cultivated at an annual expense of 100 Rupees; column No. 2 the net produce per acre, and No. 3, 55 per cent. of this, or the rate of assessment; No. 4, the amount of assessment upon the number of acres entered in column No. 1, and No. 5 the balance of net produce, or profit, remaining to the cultivator. By inspecting the last-mentioned column it will be found that from 1st Black to 3rd Burrud the profits of cultivation vary from Rs. 32-8-3 to Rs. 12-5-3, the expenses in every case being 100 Rupees. The total amount of assessment upon the number of acres entered in column No. 1 of the table is Rs. 236-7-3, and the three last columns are entered to show how, under the supposition of this remaining the same, the rates should, in my opinion, have been adjusted, to leave the profits of cultivation in all cases exactly equal.

STATEMENT illustrative of the inequality of the Survey Rates in consequence of being a percentage of the Net Produce, and showing how they might have been fixed so as to render the profit of cultivating every description of Land exactly equal.

No.	Names of Soil.	No. of Acres capable of being cultivated at an annual expense of 100 Rupees.			Value of Net Produce or Rates of Assessment per Acre.	Survey Rates, &c.			Proposed Rates, &c.		
						55 per cent. of Net Produce, or Rate of Assessment per Acre.	Amount of Assessment on the number of Acres in Col. No. 1.	Balance of Net Produce, being the Profit of Cultivation.	Proposed Rates of Assessment per Acre.	Amount of Assessment on the number of Acres in Col. No. 1.	Balance of Net Produce, being the Profit of Cultivation.
		No. 1.			No. 2.	No. 3.	No. 4.	No. 5.	No. 6.	No. 7.	No. 8.
		Acres.	Goontas.	Annas.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1	1st Black	28	36	..	2 8 0	1 6 0	39 11 9	32 8 3	1 12 1	50 11 1	21 8 11
2	2nd ditto	29	15	..	1 15 3	1 1 3	31 10 9	25 11 2	1 3 6	35 13 0	21 8 11
3	3rd ditto.....	34	33	..	1 7 9	0 13 0	28 4 9	23 6 4	0 13 10	30 2 2	21 8 11
4	1st Red	29	13	..	2 0 6	1 1 9	32 8 6	27 0 7	1 4 9	38 0 2	21 8 11
5	2nd ditto	35	1	..	1 5 3	0 11 9	25 11 6	20 12 9	0 11 5	24 15 4	21 8 11
6	3rd ditto..... ..	40	29	..	0 14 4	0 7 9	19 11 3	16 12 5	0 5 10	14 14 9	21 8 11
7	1st Gravelly	40	14	..	1 2 1	0 10 0	25 3 6	20 6 1	0 9 7	24 0 8	21 8 11
8	2nd ditto	40	34	..	0 13 2	0 7 3	18 8 2	15 1 7	0 4 9	12 0 10	21 8 11
9	3rd ditto.....	43	33	..	0 10 0	0 5 6	15 1 0	12 5 3	0 2 2	5 13 4	21 8 11
	Total....	..	....	..	....	....	236 7 2	194 0 5	....	236 7 4	194 0 3

10. There are, however, other sources of error in the survey assessment to which, with that already mentioned, must be attributed its failure more than to any defects of execution. The chief of these consist in it being founded on an average of the prices of grain, and the amount of collections during previous years, without a due consideration being given to the actual condition of the people, and to an investigation of the causes which during the years of the average had made these prices and collections stationary or fluctuating, advancing or declining. To adopt as a basis of assessment an average of past collections was to admit that the previous settlement was not heavy as a whole, but merely required being properly apportioned, which the yearly increasing poverty and wretchedness of the people, a declining cultivation, and a progressive fall in the price of grain, notwithstanding a diminished supply, all tended to disprove. The calculations too for fixing the survey assessment were made upon the supposition of the land being properly tilled, whereas there is perhaps not one field in ten in this collectorate that is so, or that commonly yields the quantity of produce estimated in the survey returns. These circumstances contributed to make the survey assessment high, while fixing it at a percentage of the net produce made it unequal; and to them may be attributed its failure, rather than to the venality of the native establishments employed in carrying it into execution. These may have been bribed in numerous instances to effect a reduction of the rates, but this would have tended to secure the success, rather than involve the failure of an assessment; and that they should systematically over-assess inferior and uncultivated lands without the prospect of gain, and at the risk of detection, appears to me very improbable. I have dwelt at this length upon the survey assessment at the risk of being thought tedious on a question not immediately bearing upon my subject, that by exposing the sources of error which, in my opinion, occasioned its failure, my superiors may be better able to form a correct estimate of the principles on which the present revision has been conducted.

11. In his 9th, 10th, and 11th paragraphs Lieutenant Nash

gives an account of the manner in which the revised rates were obtained, after which he proceeds to consider the new assessment with reference to the Survey, Kumal, and Tunka settlements. The Tunka assessment of the pergunna, as it appears from his 12th paragraph, amounted in round numbers to Rs. 1,22,000, the Kumal to Rs. 2,28,000, the Survey to Rs. 2,03,000, and the present revised assessment to Rs. 84,000. The last will doubtless appear a startling reduction, but it will afterwards be shown that it is so upon paper merely ; and it must be recollected that the district never prospered but under the Tunka settlement, that the Kumal could not be realized during even the height of the Maratha prosperity ; and that the collection of the Survey assessment was obliged to be suspended almost immediately subsequent to its introduction. The continued fall in the prices of corn which has taken place of late years, and the little prospect of any improvement in this respect, imperatively calls for a great reduction of former rates : and Lieutenant Nash shows clearly that the present assessment, low as it is, yet, considered as a commutation for a corn rent, is but inferior to the Kumal itself. "The Kumal assessment of 2,28,000 Rupees is a commutation," he says, "for 5,472,000 seers of grain, at 24 seers per rupee, and this rate is not a high one for that time, as tables Nos. 1 and 4 will prove ;" while the present assessment of 84,000 Rupees is a commutation for 452,000 seers at the rate of the average price of corn here for the last five years, viz. 53 seers for one rupee.

12. Lieutenant Nash then proceeds to show that, notwithstanding the apparent lightness of the present assessment, Government has already been a gainer thereby to a very considerable extent. From his 17th paragraph, and table therein referred to, it appears that from Fuslee 1235 to 1245, excluding 1242, a year of scarcity, the average collections on account of current year's revenue amounted to Rs. 32,802, and that Rs. 48,020 is the largest sum collected on account of current revenue in any of the fourteen years preceding Fuslee 1246, when the revised assessment was partially introduced the remissions on account of failure of crops were Rs. 4,378-14-6, the net revenue Rs. 51,389-1-0, of which

Rs. 50,198 were collected during the official year and in Fuslee 1247 when the revised assessment was first brought into general operation, and notwithstanding a rather unfavourable season, the remissions on account of failure of crops fell to Rs. 2,401-2-2, the net revenue was Rs. 52,391-0-4, of which Rs. 52,234-5-2 were collected before the termination of the official year. Such are the immediate results of the present settlement, and they must be admitted to be most satisfactory as far as the interests of Government are concerned, and to afford a cheering proof that these are inseparably connected with, and dependent upon, those of the people.

13. Although the preceding observations, with numerous other arguments adduced in Lieutenant Nash's report, may be deemed to afford sufficiently convincing proofs that the present settlement is not too light, yet believing in the paramount importance, the absolute necessity of imposing, in the present depressed and impoverished state of the Deccan, the most moderate assessment at all consistent with the conservation of the finances of the State, I trust to be excused in devoting a few additional observations to this part of my subject.

14. When the Deccan fell into the hands of the British Government its condition was comparatively flourishing, and its present lamentable state of poverty I ascribe chiefly to the circumstance of an onerous land tax having been retained after the precious metals had greatly increased in value, owing, as happily described by Lieutenant Nash, to "the ebb from Maharashtra of the wealth and riches which the tide of fortunate plunder had brought in." Had this inevitable consequence been foreseen, and the land tax timely reduced to meet the altered circumstances of the country, twenty years of peace and security could not have resulted in general poverty and wretchedness, but on the contrary would have found the now half-deserted villages of the Deccan filled with a thriving and contented peasantry amid a constant fluctuation in the value of the precious metals.

15. The value of corn necessarily renders a fixed money assessment one of a most variable nature. In a very few years

subsequent to its imposition an increase in the value of money may make that onerous which was originally light, and therefore in making a settlement intended to be permanent, this imposes the necessity of doing so with reference to the price corn *may fall to*, rather than to an average price, or that to which it may probably rise to. The data too procurable for fixing an assessment must be considered only as rough approximations to the truth, instead of being absolutely correct, and we must not therefore be implicitly guided by them, but making every allowance for errors, fix our assessment sufficiently low to secure its remaining unaffected by their occurrence. Such are a few of the considerations urging the policy of a low assessment; there are others connected with the improvement of the land and the condition of the agricultural population which I shall now proceed to touch upon in treating of the term for which the present settlement should be declared permanent.

16. Government has already determined that the present settlement should last for ten years; but I would respectfully submit that this is much too limited a term to admit of the resources of the people being greatly increased, or to hold out much inducement to undertake permanent improvements involving any considerable outlay of capital. It would tend indeed to retard rather than advance such objects, by creating a distrust of our intentions at the expiration of the term, an apprehension of the assessment being then raised in proportion as the land had increased in value, which would effectually prevent any expensive improvements. Besides a better system of tillage, which may be hoped for from a moderate assessment, the most general improvements likely to be undertaken are the construction of wells and bunds with the view of converting Jerayet into Bagayet land, both of which, however, require in general an expenditure of capital which it would require many years to repay.

17. The most certain way of giving an impulse to agricultural industry, and attracting capital to the improvement of land, would be to create a private property in the latter by declaring the present settlement to be permanent; but should Government

be averse to compromising its claims to such an extent, I would strongly advocate the policy of extending the present term to a period of at least thirty years, which would afford time for the renovation of the dilapidated resources of the country, and hold out to the cultivator a fair prospect of obtaining an adequate remuneration for any outlay he may feel inclined to make in the improvement of his estate. Such a term would secure many of the advantages of a permanent settlement, and by rendering land saleable tend to bring it into the possession of people of capital, and thus check, in some measure, the continued subdivision of property arising from the laws of inheritance, which threaten to retain for ever the cultivating classes in the condition of mere labourers, and to prevent the accumulation of wealth, with its attendant advantages of an extension of commerce and manufactures.

18. The 23rd and following paragraphs of Lieutenant Nash's report contain an account of his proceedings in carrying into effect the instructions of Government to impose an additional tax upon all Bagayet lands watered from wells. There is very little "Kuddum" Bagayet (irrigated land which paid an additional tax under the Mamool settlement) in the Indapoor Pergunna, and the imposition of the present rates may on this account be viewed with some little dissatisfaction at the outset; but they are so low that I think it impossible they can interfere with the extension of Bagayet cultivation, or afford any real ground of discontent. From the circumstance of their not having yet been brought into full operation, however, we do not possess the requisite experience to enable us to pronounce with certainty upon their merits.

19. Before concluding this Report I shall venture to add a few observations regarding revenue management, upon which must in a great degree depend the successful introduction and stability of any assessment. The moderation of the present rates has hitherto greatly encouraged, and, it is hoped, will not hereafter present any obstacle to, an extension of cultivation; upon this account I conceive no cowls should be given for the purpose of breaking up waste lands, except in very particular instances, where the outlay required is unusually great. The quantity of land

now under cultivation in Indapoor is much too great for the means of the cultivators, and this circumstance must tend to retard their advancement. For the same reasons I am of opinion that no efforts are required on the part of the Collector's establishment to induce the ryots to extend their cultivation, or to deter them from relinquishing what they now hold. A cultivator must be much better able to judge than the Government authorities of the proper time to extend or contract his agricultural operations, and the slightest interference with his freedom of choice in this respect will be injurious to his interests. Such a system of interference in the Sub-Collectorate of Sholapoor, and, I fear, throughout the Deccan, has been productive of incalculable evils, and perhaps as much as the weight of the assessment itself has contributed to reduce the cultivators to their present state of poverty and wretchedness, and to occasion the slovenly inefficient system of tillage now prevailing.

20. I am not here bringing forward a theory, but simply stating facts coming under my own observation, and which are the necessary consequences of the system pursued for forcing cultivation. The district and village authorities, with the view of obtaining a character for diligence and efficiency, and exhibiting a nominally large rent-roll, have been accustomed to use every expedient, whether of persuasion or intimidation, to prevent land being thrown out of cultivation, and this with little or no regard being had to the means of the cultivator, who upon sustaining any reverse, such as a mortality among his cattle, instead of being permitted to contract his concerns to meet his diminished resources, has been obliged to retain the same quantity of land under cultivation, and continue to pay the same revenue when no longer able to raise the same quantity of produce. These measures, which were followed of course by a call for large annual remissions, obliged those subjected to their operation to resort to a wretched system of cultivation, and generally ended in ruining them altogether.

21. I wish I could persuade myself that the representation here given is at all overdrawn, but I am unable, and would,

therefore beg to press upon your consideration that in such a state of things no assessment, however moderate and just, can have a *fair* trial. To cultivate properly any quantity of land requires a certain number of cattle, agricultural implements, &c., and any attempt to increase the former without adding to the latter must necessarily fail; and the undertaker would find that while obliged to pay an additional assessment on account of his new land, the produce of that and his old taken together would not amount to what he had been in the habit of receiving from the latter alone. Any interference, then, on the part of Government officers, which induces a ryot to take up more land than he has the means of properly cultivating, operates exactly in the same way as if the assessment of his original holding had been increased by the whole amount of revenue receivable from the land so taken up.

22. There is another point of importance to the stability of the present settlement, and that is the preservation of the boundaries of fields as now laid down. The necessity of such care was strongly urged by Mr. Pringle upon the completion of the survey of this collectorate; but the measures adopted in consequence have failed in effecting the ends in view, and it has been found that, after the lapse of 10 years only, a very large proportion of the boundaries of fields laid down at the survey has been changed or wholly obliterated. Your late orders respecting the annual inspection of every field in the pergunna, and the preparation of "numberwar keerds" for each village, if rigidly acted upon, will do much to effect a remedy; but in addition to this I would suggest that the Kumavisdar and his carkoons be directed to take particular notice of every infringement of a boundary for which the owner of the field should be summarily punished. The imposition of a slight fine would probably be found sufficient, and a little vigilance on the part of the district establishments during the ploughing seasons, when such encroachments are usually effected, would do much to put a stop to the practice.

23. The adoption of the foregoing suggestions would, in my humble opinion, be of great service towards ensuring the success of the present settlement, which even now, it is pleasing to state,

has been productive of the happiest results. As observed by Lieutenant Nash in his 22nd paragraph, "the cheerful and contented looks of the peasantry, and the marked improvement in their dress, bear witness to this," while the return of many of the old Meerasdars, the eagerness displayed in contesting the possession of land, and the rapidity with which every description is being brought under cultivation, afford satisfactory evidence upon the same point. If Providence favour us for a few years with a succession of tolerable seasons, a marked change for the better in the condition of the people, the agriculture, trade, and manufactures of the districts may confidently be anticipated.

24. Instead of confining my observations to the pergunna of Indapoor alone, you will have observed that they are frequently applicable to the general question of a revision of assessment throughout this collectorate, which has been done through my anxiety on the eve of enlarging the sphere of our present operations, to place before Government the fullest means of judging of the value of the principles by which our measures are to be conducted, to afford opportunity for receiving further information regarding points left unexplained or obscure, and time to point out and correct whatever in the system is erroneous in principle and defective in operation.

I have the honour to be, &c.

G. WINGATE,

Superintendent Revenue Survey.

Poona, 31*st July* 1839.

P.S.—While penning the preceding report, my acquaintance with the principles upon which the survey assessment was conducted was confined to the information contained in the Maratha records of the undertaking, and the incidental notices regarding it, scattered through the different correspondence connected with the revision of that assessment. Subsequently, however, I have been furnished by Mr. Secretary Reid with Mr. Pringle's able and perspicuous report of the 6th September 1828, addressed to

Mr. Chief Secretary Bax, and which contains a full exposition of the principles by which Mr. Pringle's assessment was conducted, and displays the deep research and minute investigation which were devoted to the consideration of all the grounds on which such principles can alone be securely based.

2. I cannot here refrain from expressing my regret that I was not earlier placed in possession of documents displaying so fully the enlightened and scientific basis of the assessment upon which it was become my duty to comment, and that the anxiety of Government to obtain Mr. Nash's and my own reports upon the completion of the settlement of the Indapoor Pergunna will preclude the possibility of our availing ourselves of the knowledge we now possess, by adding to our observations, so as to remove from them any appearance of a want of consideration in our remarks upon past operations, and of inattention to the principles by which they were conducted.

3. Mr. Nash and myself attribute in our reports the failure of the survey assessment to the circumstance of its having been fixed with reference to the "net produce" instead of the "rent of land." In reading with attention Mr. Pringle's report it is impossible to resist the impression, that these two terms have been considered synonymous, and that while he calculated his assessment on what is strictly the "net produce," that what is left to a tenant after defraying all expenses of cultivation, he spoke of its operation as though it had in reality been based upon the "rent," or what that tenant could afford, *suitably providing for himself*, to pay from that sum to his landlord.

4. "Net produce," says Mr. Pringle in the 11th paragraph of his report already quoted, "is that portion of the whole money value of the average gross produce estimated at an average price which remains after deducting all outgoings on account of labour and capital, each item of these being calculated at its ordinary and average rate." And strictly in conformity with this sketch, of which the details are given in his 19th paragraph, were the expenses of cultivation of every description of soil calculated by the

survey assessment; and it may here be remarked as an important fact, which I shall presently allude to, that their calculations exhibit in all instances, and for every variety of soil, a considerable portion of the gross produce remaining after all expenses of cultivation have been deducted, which is termed, and termed justly, "net produce."

5. That Mr. Pringle, however, conceived this to be "rent" appears clearly from his 39th and 40th paragraphs, wherein he states it to be "the general tendency of his assessment to place all lands exactly in the same relative position which they would naturally hold if no assessment existed at all; that is to enable them to yield a rent to the owner, progressively increasing in amount from the worst to the best soils according to their quality." Again, "if the whole of the net produce were exacted, the productive energies of the country would be greater than they could be under any mode of raising the same amount of taxation, but property in the soil would be annihilated." Such observations, however, can only possibly be true of "rent," which, as stated by the Right Honourable the Governor in Council in a letter to the Revenue Commissioner, dated 4th May 1838, No. 1698, is "greatest on the most fertile land and decreases on worse soils, until we come to the very worst, where the cost* of cultivation absorbs the whole surplus † and no rent is paid at all;" while "net produce," as defined and practically estimated by Mr. Pringle, and in the common acceptation of political economists, is the surplus remaining after all outgoings on account of labour and capital have been paid, the fund from which the tenant must be supported and the landlord receive his rent. It is greatest on the best, and decreases in amount from that to the worst description of soil in cultivation, where it still exists, although merely sufficient to induce the farmer to cultivate such land, and being merely so, can afford no rent to the landlord. And therefore the part alluded to in the 4th paragraph of this *P.S.* of Mr. Pringle's *cultivation*, giving a considerable surplus produce for the very worst description of soils, shows that his assessment was founded on a percentage of the "net produce," and not of the "rent."

* Including the farmer's profit.

† Net produce.

6. Any assessment therefore forming so large a percentage (55 maunds) of the net produce as Mr. Pringle's must, by absorbing the whole of the rent of inferior soils and retrenching upon the farmer's profits, throw such soils out of cultivation, until the price of grain is so raised by the demand as to permit them to be cultivated with advantage; and in this case the Government assessment, by raising the price of grain generally, would take much more from the pockets of the people than it would bring into the coffers of the State.

G. WINGATE,
Superintendent Revenue Survey.

Poona, 4th August 1838.

Appendix No. III.

No. 2683 OF 1838.

TERRITORIAL DEPARTMENT, REVENUE.

To the REVENUE COMMISSIONER.

SIR,—I have the honour to hand up an original letter, No. 139, dated 4th ultimo, from Lieutenant Wingate, and of its enclosure from Lieutenant Nash, being that officer's report on the survey and assessment of the Indapoor Pergunna.

2. I shall merely trouble you and the Government with a few general observations on the measures which have been adopted, and on the suggestions which have been offered by Messrs. Wingate and Nash, those officers in their respective reports having fully explained every particular connected with the operations they have been conducting.

3. The Government letter of the 7th September 1835, No. 2056, discussed the several points on which the survey and assessment of this pergunna was to be based, and conveyed certain instructions for the guidance of the surveying officer. The Government will observe that neither Lieutenant Wingate nor

Lieutenant Nash give any details connected with the plans pursued for correcting the measurement, classifying the land, &c., in consequence of a memorandum furnished to me privately at my request, and I consider it a private document. Yet, as Lieutenant Wingate alludes to it, I presume he considers it official (5th paragraph); and as it may be serviceable to Government in elucidating many points noticed in this correspondence, I have deemed it my duty to submit a copy of it with this report.

4. The measurement of the different fields in a village seems to have been carried on in a manner likely to ensure accuracy. It appears, however, that the survey measurements were executed with much greater fidelity than was usually considered to be the case,* and therefore there was much less labour to be performed than might from previous reports have been anticipated.

* 6th paragraph of Lieut. Wingate's report.

5. With respect to the classification of the soils, one uniform standard was adopted, having reference solely to the natural fertility of the soil, leaving wholly out of consideration extrinsic circumstances, such as vicinity to the village, command of water, &c. The adoption of one general standard, under all the circumstances stated, seems a judicious measure, particularly as no practical bad effects appear to have resulted from it, whilst it must greatly have tended to simplify the subsequent arrangements.

8th para. of Memo.

5th para. of Lieutenant Wingate's report.

6. As Government (17th para.) left it to the discretion of the settling officers to fix the number of rates, Mr. Goldsmid, for reasons recorded, determined to have nine rates—the highest 12 annas per acre, and the lowest 2 annas per acre. Both the maximum and minimum rates of assessment are extremely low when compared with the Mamool and survey rates previously in operation, but as they have been fixed after minute inquiries, and in consideration of local peculiarities and the depressed condition of the ryots, it is possible they are as high as they ought to be under existing circumstances; for, as I stated in my report (18th para.) the rent to be paid per acre can be alone determined by the

judgment and experience of the settling officer, and the best means with the data at command for ascertaining the proper assessment the land should pay seems to have been adopted.

7. It must be recollected that the present state of the Indapoor Pergunna is to a certain extent fictitious. Advantageous leases and a low assessment have attracted a number of ryots from neighbouring states and from our own highly assessed districts. It remains to be seen at a future period, when the assessment in the districts bordering on Indapoor has been modified and reduced, whether the fugitive ryots will return to their paternal fields, and leave the district singularly unfortunate as regards the periodical rains, and to which they have been attracted by low rates and other advantages which they do not possess by cultivating their hereditary fields.

8. I have attentively considered the interesting remarks and observations in Lieutenants Wingate's and Nash's reports on the mode adopted by Mr. Pringle of assessing the land according to a percentage of the net produce.

9. Lieutenant Nash appears (7th and 8th paras.) to have clearly shown that the principle adopted of taking 55 per cent. of the net produce was erroneous, and was the chief cause of the inferior soils being more highly assessed than the better description of land. In the present assessment this error has been corrected, and each description of land is now assessed according to its relative value with respect to the value fixed for the first description of land, and the principle appears to be just.

10. In the 33rd paragraph of Lieutenant Nash's and 18th of Lieutenant Wingate's reports they allude to the assessment on Bagayet land. On this subject I beg leave to refer Government to the observations contained in my letters to your address, as per margin. To tax Bagayet land is, in my humble judgment, impolitic, and seems to be directly at variance with the Honourable Court's orders, that land should be assessed according to its produce; but as the assessment has been fixed in obedience

No. 898, dated 18th July 1835, para. 24; No. 79, dated 26th January 1836.

to orders, it only now remains that the error be corrected as soon as possible before its evil consequences will be felt in checking Bagayet cultivation and throwing wells out of use.

11. The only remaining subject I shall now treat upon is the extension of the period for which the present assessment is to continue from 10 to 30 years. Lieutenants Wingate and Nash have offered some sensible observations on this subject; but the very arguments which those officers use in favour of the extension are, in my judgment, conclusive of the policy of limiting the period to 10 years, for which Government have already engaged that the present leases shall continue.

12. Lieutenants Wingate and Nash both allude to the fluctuation in the price of the precious metals as one of the principal causes which must always affect in money assessment, the vast increase of cultivation; and the prospective increase which may be anticipated in a few years, when the whole Deccan is more accurately surveyed and more equally assessed, must contribute so to raise the price of money by augmenting the quantity of produce greatly beyond the demand for it, that even the assessment of Indapoor, low as it is, may in a few years be considered too high for the cultivators to pay. Lieutenant Nash observes (22nd para.), "the price of grain is constantly fluctuating, and with it the value of the crops and the money rent of the land," and under such circumstances "a money assessment which is one year paid with ease will, if exacted from the people in the next, take from them a part of their fair portion of the produce of the earth" (22nd para.). And Lieutenant Wingate, in speaking of money assessment, observes (15th para.), "an increase in the value of the precious metals may make that onerous which was originally light." Now, as the rent to Government is paid in money, it seems for these very reasons impolitic that Government should, as far as its own interests are concerned, as well as for the interests of the ryots, pledge itself to any longer term of years for the continuation of the present settlement. It must always be borne in mind that Government must always be losers, and can never be gainers. If the value of money diminishes, or, in other words, the produce

of the soil, from whatever cause, is dear, Government cannot raise the assessment to meet the loss they will sustain; whereas if money rises in value, or, in other words, the produce of the soil is very cheap, good policy and humanity necessarily oblige it to reduce the assessment, or the land will be thrown out of cultivation, and the ryot's circumstances so much altered that if he continue to pay the assessment he must be ruined. Though in all probability for the next 10 years there will be no alteration in the state of the country of such importance as materially to affect the present settlement, which is only to last for ten years, yet every thinking man is fully aware that within thirty years—the period during which Lieutenant Wingate wishes the assessment to last—a great alteration will take place in the moral condition of the people and the political state of the country, and I can see no good or substantial reasons for Government pledging themselves for so long a period.

13. It must be borne in mind, as I before observed (7th para.), that the present prosperous state of the Indapoor district is the result of low rates of assessment and advantageous leases, and not of an increased demand for the produce of soil. It may therefore justly be considered fictitious, and its continued prosperity and flourishing state to rest in a great degree on the continuance of the present state of the districts which surround or are contiguous to it. The moment the assessment in those districts is reduced, so that a fair profit will be left to the cultivator, we shall in all probability find that the cultivation in Indapoor will decline. Lieutenant Wingate even now observes (19th para.) "that the quantity of land now under cultivation in Indapoor is much too great for the means of the cultivators, and retards their advancement." It must also be recollected, as well observed by the Revenue Commissioner, that the supply of rain is singularly precarious in the districts; and should any season of drought occur, it is fair to presume that the ryots, who are not permanent occupants of the soil, or Meerasdars, will return to their parternal fields, which they may only have left in consequence of over-assessment, and which may be situated in districts where the periodical rains

are less precarious, and where a reduction in the rates of assessment may offer them exactly the same advantages they enjoy by cultivating land in the Indapoor district.

14. From the remission of the transit duties and other numerous taxes which have hitherto fettered the energies of the people, and from the progressive improvement of the country by the construction of roads, and, above all, the moral improvement of the people by education, &c., Government have every reason to anticipate that the utmost activity, both in agriculture and commerce, will in the course of a few years prevail. How far and to what extent these consequences may affect the land assessment it is impossible to say, but that they must affect it there can be no doubt, and Government should therefore in no degreee pledge themselves to any system or measure so liable to fluctuate as the land assessment beyond that period necessary to give encouragement to agriculture in a district like that of Indapoor.

15. For all these reasons I strongly dissent from the proposition to extend the present lease to thirty years.

16. I quite concur in the observations in Lieutenant Wingate's 19th para. if, as I understand them to apply to the Indapoor district in its present state, no Cowl under such a low assessment as has been fixed should be granted, except in very extraordinary cases, when a large capital is embarked in any scheme or improvement. When the other districts of the collectorate have had their land assessment modified, a similar course should be adopted.

17. The subdivision of property alluded to by Lieutenants Wingate and Nash, and the practice of marrying early, are no doubt evils of great magnitude, and have in all probability tended to retard, as they must tend to retard, the advancement of the natives to opulence. The tendency of these religious or civil institutions is to prevent the rise of a class of wealthy individuals whose capital might be advantageously disposed of in improving their agriculture or in increasing their merchandize. The immediate descendants of the fortunate possessors of wealth dwindle down to that scale from which their ancestor may have emerged by his

industry or ability, and the wealth which he acquired becomes so subdivided amongst his descendants that it enables the possessor to do little good with it, and adds but little. As these evils are they cannot be, and must not be, interfered with. It must be left to education to improve the moral condition of the people, and they will themselves then see the good and sound policy of not marrying their children at so early an age as they now do, and of deviating from the principle they now observe of subdividing their property amongst their children; for, as justly observed by Lieutenant Nash, "education appears to me to be as much the means of giving security and increase to the Government revenue as of improving the moral and mental condition of its unenlightened and unfortunate but teachable subjects."

18. I beg to forward a statement of all expenses incurred in surveying and assessing the Indapoor Talooka, as called for in the 2nd para. of a letter from Government to my address, No. 3309, dated the 3rd instant.

I have the honour to be, &c.

R. MILLS,
Principal Collector.

Principal Collector's Office, Poona,
20th September 1838.

Appendix No. IV.

No. 2297 OF 1838.

TERRITORIAL DIVISION, REVENUE.

To L. R. REID, Esq.,
Acting Chief Secretary, Bombay.

SIR,—In reference to the latter part of the 21st para. of your letter (No 1489), dated 19th April last, I have the honour to submit a report from Lieutenant Nash on the mode in which the survey and revision of the assessment has been conducted in the Indapoor

Talooka, the only district of the Deccan in which those operations have been completed.

2. The new settlement has been the basis of the revenue settlement for the last two years; and what makes this report particularly interesting, and, I may add, satisfactory, is the evidence it contains of the success of the important settlement which is the subject of it.

3. The survey and assessment as regards Indapoor may be briefly described as follows:—

1*st*.—The survey *measurements* in acres have been carefully tested, or, where any considerable error has been discovered, the land has been re-measured.

2*nd*.—A new *classification* has been made of the land according to its soil, situation, and other capabilities for cultivation, and every field has been entered under one or other of the nine classes.

3*rd*.—The boundaries of those fields where they had previously been lost have been ascertained and marked afresh.

4*th*.—A complete *land register* has been framed in which the name, number, position, boundaries, tenure, extent, class, distance from the village, and all other particulars relating to the fields have been carefully entered.

5*th*.—An assessment has been fixed on the land according to its class and capabilities.

6*th*.—The land has been let out on 10 years' *leaser* at the assessment so fixed, each man's holding and the assessment he has to pay being so described in the lease as to leave little room for defrauding either him or Government.

7*th*.—The whole work has been conducted on a system of such strict checks and supervision as to guard, as far as possible, against errors arising either from carelessness or fraud.

4. It now remains to be seen what effects have been produced by these improvements, as they must be acknowledged to be, when it is considered that, previous to the commencement of this work,

neither the measurements, boundaries, nor classifications, as entered in the records, could be depended on as correct; that the assessment was so heavy that little more than one-third of the arable land had been cultivated for the last 10 years; and that though in that period remissions were given in all but one season, and they four times in 12 years exceeded the amount left to be collected as Government revenue, yet the latter was collected with so much difficulty that heavy balances were left unrealized at the end of the year, and the district generally was reduced to the extreme of poverty; and that the effect of the heavy assessment and all this uncertainty regarding it, was to give rise to a system of oppression and fraud to which the records of Government afford few parallels.

5. It should be premised that the nominal rental or assessment of the whole pergunna was by the—

Tunka	Rs.	1,02,548
Kumal	„	2,28,560
Survey	„	2,02,674
Present assessment	„	83,818

6. The effects of the revision of the assessment as seen in the last year (which was, be it remembered, not better than an average one) were—

1*st.*—Since the revision commenced, cultivation has increased to an extent very far beyond what it has been for the last 12 years; and though it is difficult to compare the present acres with the vague beegas in which the land was registered previous to 1238 (1827-28), yet the quantity of land now under cultivation is *as much*, if not *more*, than when we first got possession of the pergunna, which was then more prosperous and cultivation more extensive than it has been before or since.

2*nd.*—As the nominal rental has been so much reduced, it is to be expected that the gross *Jummabundy* would be so also; nevertheless it was higher than in seven of the 19 years preceding.

3*rd.*—After deducting hucks and remissions, the net revenue to be collected on account of Government is higher than it was in nine, and lower than it was in ten of the preceding years.

4*th*.—The sum *actually collected* and paid into the Government Treasury in the course of the year—the chief point to look to in the question of mere pecuniary profit and loss to Government—*has never been so* great except during the first four years of our occupation, when it is generally acknowledged our demands were much too high.

5*th*.—The outstanding balances *have never yet been so low at the end of the official year as they were last year.*

7. In short, at an expense (every item included) of Rupees 12,165-14-1, or about one-third less than the average of the balances outstanding at the end of the year during the first 17 years of our possessing the country, a light and equitable assessment, paid punctually, and without difficulty by a contented and grateful body of ryots has been substituted for a heavy nominal paper assessment, never realized to its full amount, and yielding less actual cash to the Government coffers, and even that exacted from a population which was yearly sinking towards ruin.

8. That neither this picture nor the description given by Messrs. Wingate and Nash in the present reports, or by Messrs. Goldsmid and Mansfield in their two last annual reports, on the state of the district are overcharged, can hardly be asserted when it is considered that they rest, not on opinions or theories, but on facts which admit of no doubt. The money collected is in the Treasury, the Government accounts are clear of balances, and the improvements in the condition and spirit of the inhabitants are matters of notoriety throughout the zilla. The improved state of Indapoor was noticed in my letter (No. 216) dated the 26th January last, and in replying to that letter Government observed (*vide* your letter No. 1489, dated the 19th April), "The improved state of the Indapoor Pergunna, once the very centre of mismanagement on the part of our subordinate officers and oppressors of peasantry, is a source of high satisfaction to the Governor in Council. It affords an instance of successful results to which, however liberal and benevolent our measures may be, we are not always accustomed."

9. We are apt to speak and think of the effects as if they resulted from some new principle in revenue management, or some system which had been tried in Indapoor for the first time. Nothing, however, can be further from the fact. There was little in the principle of the present revision, or in its mode of execution, for which an example might not be found either in a good native assessment of the Deccan. The chief features which distinguish it from its predecessors are the care and attention with which all the details have been executed and the sound good sense and the strict adherence, where practicable, to former usage. Its leading principle has been to fix an assessment so moderate and so simple as to be easily and readily paid by a poor and simple population.

10. The reports of Lieutenants Nash and Wingate are so full, clear, and satisfactory that they require little comment.

There are, however, a few points in the letter from the Principal Collector which seem to call for some remarks.

11. The remarks Mr. Mills makes in his 4th para. regarding the correctness of the survey measurements may lead to some misapprehension, unless it be borne in mind that they, as well as the rest of the work, are generally supposed to be less vitiated by *wilful* errors in the Indapoor Pergunna than anywhere else.

Paragraph 4.

12. Mr. Mills remarks (para. 6) that the new rates are extremely low when compared with the Mamool and survey rates, though he subsequently allows that they are probably as high as they should be. It would, however, have been but fair to have pointed out that, with anything like the prices of the last ten years, the Mamool and survey rates were merely *nominal*, and never were, nor ever could be, fully realized; and it would not have been out of place had Mr. Mills alluded to that part of Lieutenant Nash's report in which he shows that, considering the prices of produce, the present assessment is very nearly the same as the Kumal and Tunka were at that time in the periods during which they were respectively in force when agriculture was most flourishing.

13. The observation made in this paragraph (para. 7) by Mr. Mills, that "the present state of the Indapoor Pergunna is

to a certain extent fictitious," is in part true if he meant that it is called flourishing by comparison relatively with the surrounding districts, and that it would not be so called in a rich and well-managed province. There can be little doubt but that if the measures which have been pursued in Indapoor are steadily followed up in the surrounding districts, Indapoor itself will become one of the poorest from being, as it is now, one of the most (perhaps *the* very most) flourishing districts in this zilla. But there can be equally little doubt that the alteration will be comparative, not real. Of all the districts in the Deccan it is perhaps the least favoured by nature; and as those which enjoy greater natural advantages participate in the benefit of measures which have done so much for Indapoor, they will rise in the scale, and from their superiority in other respects rise higher than Indapoor. But it by no means follows, nor does there appear any reason to apprehend, that when this very desirable consummation approaches, Indapoor will any degree sink *below its present standard.* Least of all do I apprehend that the effect anticipated by the Principal Collector in the latter part of the paragraph will ever take place to any extent, simply because amongst those who have of late years flocked to Indapoor the proportion of those who are Wuttundars of our own districts is belived to be small compared to those who belonged originally to Indapoor, which they left, some as long as the famine of 1803-4, when they fled to the Moglaee or other foreign districts, where there is little chance of their being again driven by the advancing prosperity of the pergunnas around Indapoor.

14. I confess I do not agree with the Principal Collector and Lieutenant Nash in finding fault (para. 9) with the *principle* adopted in the late survey, of taking 55 per cent. of the net produce. Lieutenant Nash argues as though Government were the universal landlord and the cultivators its servants, and if that were the case it would undoubtedly be unjust to leave one man a greater proportionate share of the fruits of his labour than another, and impolitic to take less than what each man should receive for his subsistence. But if the object of an assessment be to impose a *land tax,* the plan of taking a certain share of the net produce is the only

one by which that tax can be fairly fixed, and it is the only means by which any interest can be created in the land stronger than that local attachment which the coonbie has for his fields; nor is the comparatively higher assessment of inferior soils (in the sense in which the expression is used by Lieutenant Nash and the Principal Collector) which is caused by such a system to be deprecated. It is perfectly natural and most profitable for the cultivator that the best soils should be the first cultivated as those which, in proportion to the capital and labour employed on them, yield the best return, and when our fiscal arrangements invert this natural order of things it is a clear proof that there is something radically wrong in our system. Except to guard against future error, however, there seems little use in arguing the point, which, as far as the present assessment is concerned, appears to be purely speculative.

15. The Principal Collector appears to forget (para. 10) that the power of affording water for irrigation is one of the most valuable of the capabilities of land, and that to bear it in mind in fixing an assessment is therefore strictly consonant to the orders of the Honourable Court. This is a question quite distinct from that as to whether it is worth while to levy a separate assessment when the quantity of the irrigated land is so small, and where its extension is so desirable as in Indapoor; but for my own part I see no objection whatever, as regards Indapoor, to levy a higher assessment on Bagayet than on Jerayet lands, provided that assessment is in reference to the capabilities of the land. That the new rate fixed at Indapoor is moderate there can be no doubt.

16. In this and the following para. (para. 10) the principal Collector gives his reasons for dissenting from the proposition of Lieutenants Wingate and Nash, that the present settlement should be extended for a period of 30 years if not rendered permanent. Mr. Mills first argues that by the great increase in the quantity of the grain produced beyond the demand for it, the price of the precious metals (as compared with grain) will rise so high as to render the present low assessment too heavy. To this I would answer—*first*, that even if the land were given *rent free*, the quantity of grain produced *could* never for any considerable period be augmented

beyond the demands for it; and, *secondly*, that even if the objection were a valid one to saying that Government will always take the present assessment at *neither more nor less*, it could be no obstacle to Government declaring that for 30 years or for ever it would *limit its demand* to the present assessment, and it is *this*, and not a declaration of the immutability of an assessment, which is required to give anything like permanent prosperity to the country.

17. Of the two contingencies apprehended by the Principal Collector, let it be supposed that one, viz. "an increase in the value of the precious metals making that" (assessment) "onerous which was originally light," were to happen subsequent to Government having given its ryots an assurance similar to that recommended by Lieutenant Wingate—the Principal Collector justly remarks that good policy and humanity necessarily oblige Government to reduce the assessment; and how, it may fairly be asked, would the difficulty of doing this be increased by such an assurance being given. The change in the value of the precious metals can never be caused or prevented by the *term* for which the assessment is fixed being longer or shorter, except that the longer the term the less will be the liability of change in prices of produce and everything connected with agriculture, and should that change take place so as to render the present assessment too *heavy*, it must be reduced, or the country will be ruined, whether the term be one year or a hundred.

18. But from what the Principal Collector says in his 12th para., "that Government must always be losers and can never be gainers," and from his reflections on the impossibility of Government raising the assessment, and indeed the whole tenor of his argument, it is pretty clear that it is the other contingency, viz. that by money becoming more plentiful the prices of produce will rise, which he has chiefly in view in objecting to extend the term of the assessment beyond 10 years. He appears to have hopes that the circumstances of the country may so alter after the expiration of the 10 years as to enable us to raise our demand. It is the continued pursuit of some phantom advantage of this kind which has hitherto prevented most of our districts from improving to the degree which we might fairly expect from so many years of

British Government, and which, if we persist in following, will alike effectually bar any decided amelioration in the circumstances of our subjects and in our own revenue. Even admitting that such hopes of being hereafter able to increase our demands were justifiable in most cases, what can be the advantages which the Principal Collector expects beyond the very solid ones which the present revision has secured. As regards the ryots, the assessment is lighter and more easily paid, agriculture is more extended, and the people are more contented and more rapidly improving in circumstances than at any period since we had the country. As regards Government, the district is managed without trouble; the sum which the pergunna now actually yields (and which is annually increasing) to the Treasury is more than the average since we have had the country. It is realised without difficulty or complaint, whilst little room is left for peculation or oppression setting aside the benefit which may be expected from a measure which will create a permanent interest in the land, and induce the holders to lay out capital on it. Why should we leave the only course which can secure and increase these great *solid* advantages for the sake of some vague and very uncertain hopes that we may hereafter be able to raise annually a few thousand rupees more from the pergunna?

19. This Government is, I believe, restricted from granting leases of land for more than 30 years; but it is to be hoped that, for the very sufficient reasons given by Messrs. Wingate and Nash, and for the very obvious one of continuing to the district the only system under which it has ever prospered under our rule, Government may see fit to declare that for 30 years no increase will be made in the present rates, and to request the sanction of the Honourable Court to a pledge being given, that if the opinion of the people at the end of that period be in favour of a continuance of the leases at the present rates they shall be declared permanent.

I have the honour to be, &c.

T. WILLIAMSON,
Revenue Commissioner.

Poona, Revenue Commissioner's Office,
12th October 1838.

Appendix No. V.

No. 4739 of 1838.

To JOHN VIBART, Esq.,
Revenue Commissioner

Territorial Department, Revenue.

Sir,—I am directed to acknowledge the receipt of your predecessor's letter (No. 2297), dated the 12th October last, submitting a report from Lieutenant Nash on the mode in which the survey and revision of the assessment in the Indapoor district have been conducted, and, in reply, to communicate to you the following observations and instructions which have occurred to the Right Honourable the Governor in Council on the various points treated of in those letters.

2. The minute details, not only of the principles on which the whole scheme was conducted, but even of that part of the execution of the survey which refers to the conduct of the measurements and classifications by the subordinate agents, the regulations under which they proceeded, and the means adopted for testing their work and checking fraud, would, I am directed to remark, have been acceptable to the Government, and equally so, no doubt, to the Honourable Court. These details have not been touched upon, nor are many points connected with them to be discovered in the "sketch" or memorandum which forms an accompaniment to Mr. Mills' letter.

3. The first process in a work of the nature now reported on is the measurement of the land. In by far the largest portion of the pergunna the measurements made by Mr. Pringle's surveyors were found free from great inaccuracies. The villages in which great discrepancies were discovered were remeasured, and this preliminary part of the process was thus placed on a satisfactory footing. After the tests to which it has been subjected, the correctness of the mere measurement must be held to be established.

4. The next process is the classification of the soils. That of Mr. Pringle is denounced as worthless, and his process had therefore to be commenced anew. The system adopted of dividing all the lands into three grades is described by Lieutenants Nash and Wingate, as also the establishing a relative proportion between each different class.

5. The next and final measure of the settlement is the determination of the rate of assessment; and, in respect to this process, Government considers the information which the present papers afford as somewhat defective. The classification only goes so far as to determine the relative productive powers of soil; all considerations of the extrinsic qualities which different fields may possess, such as the facility of irrigation and of procuring manure, the vicinity of the village, the neighbourhood of good roads or markets, &c. has been studiously excluded.

6. Lieutenant Wingate in para. 5, I am instructed to state, observes that these points, though disregarded in the classification, have been carefully noted with the view of finally assisting in fixing "the assessment;" and from this it might naturally have been supposed that, by some process subsequent to the mere classification of the soil, due weight would be allowed to these qualities, which in truth affect the capability of the cultivator to pay his revenue equally as much as the possession of different classes of land.

7. Neither Lieutenant Wingate nor Lieutenant Nash, however, shows in what manner the information gathered by the Turrims on these points has been made to bear upon the rates of assessment. Mr. Mills in his para. 5 implies (notwithstanding the passage of Lieutenant Wingate's letter above quoted) that these points have been entirely left out of the calculation. Had such been the case, executive officers ought surely to have noticed it, and to have shown the grounds on which such omission was to be defended.

8. It is difficult at present to see the connection between the rate of assessment and the classifications. The latter merely fixes the relative productive powers of each kind of soil. If these

were fixed with accuracy, and the positive productive power of one kind were known, we should have that of all the rest, and the next question would then be, what portion of such produce should form the Government demand.

9. From Lieutenant Nash's report it would seem to the Governor in Council that, in order to avoid errors similar to those which occasioned the failure of Mr. Pringle's survey, the rates have been fixed on a rough estimate of the productive powers of each field, and according to the proportion of each of the nine classes of soil which each may contain. The rates of these classes are said to have been derived from local inquiry and the experience of qualified persons, without any very minute investigation into actual produce or actual expenditure. The applicability of such rates must entirely depend on the degree in which the farmers of these were qualified for the difficult and delicate task of preparing them. There is no test to which they can be subjected, except that of experiment, for a fair series of years.

10. The discussion of the causes of the failure of Mr. Pringle's survey has led to a considerable difference of opinion between Mr. Williamson on the one hand and the engineer officers, supported by Mr. Mills, on the other. The causes alluded to are, the effect of the survey in reducing the rates on the best and raising them on the worst soils, and the assumption of the average of past years' prices as the basis of the money settlement.

11. It is on the first point that the discussion arises. Lieutenant Wingate and Lieutenant Nash urge that the system of fixing the assessment at 55 per cent. of the net profit leaves a far greater surplus to the ryot on fine land than on inferior soils, making the calculation on so much of each kind as can be cultivated at a certain expenditure. To support this view Lieutenant Wingate has framed a table, showing in a clear manner the result which will be described. This view of the subject certainly tends to remove much obloquy from the actual performer of the measurements and classifications, and from the assessors to whose venality this result was mainly attributed; but this is at the expense of the theory on which Mr. Pringle's plan is based.

12. Your predecessor, on the other hand, alleges that the view above described might be applicable between a landlord and a tenant, but that it is not so when the intention is to fix a land tax. It is not necessary, as noticed by Mr. Williamson, to carry on a discussion on the subject, for any practical purpose, in the present instance. But I am directed to observe that Mr. Williamson's principle carried to extremity will seem to end in the abolition of all difference of rate or classification, and the settlement of one uniform rate for land of all qualities.

13. Lieutenant Nash's remarks (para. 15) on the uselessness, in establishing an assessment in money, of an average of prices during a period when they have been gradually falling, and while the very causes which have occasioned such fall are actively in operation, are very just, since an assessment founded on such averages must totally be inapplicable, even to the first year of a new series; while its inapplicability will be greater and more apparent each succeeding year.

14. The financial result of the measure is shown by Lieutenant Nash in para. 17. Lieutenant Wingate carries it on to the succeeding year (1837-38) in para. 12, and Mr. Williamson shortly notices it in para. 4.

15. This result is certainly satisfactory to the Honourable the Governor in Council, though the isolated fact of an increase of revenue, or even the absence of outstanding balances, is no unerring proof of the correctness of the system which has been adopted. The same result might have been obtained from more effective supervision having diverted from the proper channel, or it may be the effect of excessively low rates drawing cultivators from neighbouring districts at the expense of the revenue and prosperity of those they have left.

16. Under the former system, I am desired to observe, it is notorious that far more was collected than was ever allowed to flow into the coffers of the State. In certain villages, mentioned in the 28th para. of Mr. Williamson's letter of the 26th March 1838, the actual payments by the cultivators were more than double the

Government revenue; and it may not be too much to assert that this system prevailed, though perhaps not to so great an extent, throughout the talooka. Hence it would seem that the mere amount of the receipts by Government under an ill-regulated and corrupt establishment is no fair criterion of what has been extracted from the people, or what they can fairly pay; and supposing the malversations and undue exactions by the patels, koolcurnies, and others to have been checked (as it must be presumed they have now been), it is a self-evident conclusion that the revenue of 1836-37, supposing nothing to have been paid but to Government, must be the consequence of an enormous reduction in the rate of assessment.

17. In stating the result in para. 17 it may be doubted whether Lieutenant Nash is right in having excluded sums collected on account of outstanding balances. A district paying for a series of years Rs. 50,000 for the current year, and Rs. 10,000 for balances of those preceding, may fairly be considered as capable of paying, and as paying, Rs. 60,000 annually.

18. The effect, however, of the whole measure, as having established a low scale of assessment in this pergunna, is evident to the Governor in Council. The question is not whether it is low enough, but whether it is not too low. No one will hesitate to admit that a moderate assessment is a blessing to both Government and the people. The great difficulty is so to fix the assessment that while it affords to the State its fair dues, it shall not encroach on the just share which the agricultural classes ought to derive from the land.

19. The necessity of a reduction of assessments is discussed by Lieutenant Wingate in para. 13, &c. He explains the causes of the low prices which have obtained since our conquest, and their effect in discouraging the growth of wealth and comfort among the peasantry: while no corresponding reduction was made in the Government money rental. His remarks are just, but they are too partial. They show that the existing assessment was too

high and ought to be lowered, but they afford no data to judge of the extent to which such reduction should be carried.

20. The mode adopted for the assessment of the Bagayet is, I am directed to add, described in paragraphs 23 and 27 of Lieutenant Nash's report. It is virtually a well tax, each well being rated as being able to irrigate a certain number of acres, each acre paying a fixed assessment of Rs. 2 independent of and beyond the Jerayet rate. No mention, however, is made of Pathstul irrigation, and it may therefore be presumed that none is to be found in this pergunna.

21. The limited extent of Bagayet lands in this district prevents the question of their assessment being here of great importance. Mr. Mills in para. 10 advocates the total abolition of all extra assessments on watered lands, and supports his recommendation by an appeal to the Honourable Court's orders, that "land should be assessed according to its capability and not according to its produce." But this, as Mr. Williamson justly observes, is clearly his misinterpretation of the Court's instructions. The capablity of the land depends as much on the facility for irrigation and local peculiarities as it does on the colour, depth, and other qualities of the soil.

22. The principle therefore on which Bagayet is assessed at higher rates than Jerayet is one which must be admitted generally; and the only question is, whether in a district such as Indapoor, where water, even for domestic purposes, is in many seasons deficient, and where therefore the sinking of new wells and the preservation of those already built, are objects of vital importance to the comfort of their inhabitants and the preservation of their cattle, it might not be advisable to suspend the operation of this principle in order to encourage these desirable results. Your predecessor has stated his opinion that the rates fixed are low, and that the country is well able to bear them. The engineer officers seem of the same opinion, and the Honourable the Governor in Council therefore considers it unnecessary to direct any change to be introduced.

23. The period during which the present survey and assessment is to be secured without enhancement to the ryots is next to be considered. Lieutenant Wingate is disposed (para. 17) to a permanent settlement, or at least to one of thirty years' duration, instead of the term at present fixed, of ten years. This reasoning is of a general nature, and applicable to the general question, whether a permanent is not, *cæteris paribus*, preferable to a temporary settlement. Your predecessor, I am instructed to state, is a strong advocate for permanency, while Mr. Mills argues on the other side, and it must be admitted that his arguments are weighty, and deserving of serious consideration.

24. It must not be forgotten that the very causes which have been cited as the grounds for the present measue are still in full operation. The price of grain is still falling, and it is impossible to say whether the average of the next 10 years may not be as much below that of the last as that was of the 10 years preceding. Where there is but one staple produce in the country, as is unfortunately the case in these districts, and that staple grain, there is far more probability of such a result than in a country producing articles of export, or for manufacture, within it, even though the value of the precious metals should remain stationary. On the other hand it is impossible to foretell what may be the result of the continuance of our rule, and of those measures for the improvement of the country and of the condition of the people, which we are gradually introducing.

25. Added to this is the consideration that the present is but an isolated experiment. The extension to the whole of the Deccan of the same measures and the same rates of assessment as those introduced into Indapoor may, the Governor in Council conceives, be productive of results which will materially affect the now apparently flourishing condition of that talooka. Enjoying now advantages which are confined to it alone, it is not to be expected that the elevation of all the surrounding districts towards its level will not be attended with some corresponding depression of Indapoor. The height to which it has been raised may prove rather relative than positive, and, if so, an adherence to the present

measure as a permanent settlement may produce the very evils which it is so desirable to avoid. Numerous failures ought, moreover, to lead us to hesitate before placing ourselves in a position from which we cannot retrace our steps. It is very true, as Mr. Williamson argues, that by fixing the present as maximum rates, we can always step forward to relieve the agricultural classes by further reductions, but the present rates have not, it must be confessed, been fixed on so perfect and decisive a principle as would justify Government in limiting its demand on the land to them under every change of circumstances to which the country can by any possibility be liable.

26. The Governor in Council therefore conceives that it would be preferable to adhere to the term first fixed of ten years, say from the commencement of the present season (1838-39). Assuming that the two preceding years have been years of probation—the revision having taken place but partially in 1836-37, and having been extended throughout the pergunna in 1837-38—there can be no objection to declare the intention of Government, at the expiration of this period, to continue the settlement for a further term, should the beneficial effects expected from it be found to have resulted.

27. Lieutenant Wingate concludes his report with remarks on certain points of revenue management which have not been noticed by Mr. Williamson; these are—

1*st*.—The impolicy of granting cowls for the cultivation of land at rates lower than the fixed assessment at present of the Indapoor Pergunna.

2*nd*.—The evil of the system of obliging or inducing a ryot to undertake the cultivation of more land than he may himself desire or be able fully to prepare.

3*rd*.—The preservation of the boundaries of fields.

28. On all these points Lieutenant Wingate's remarks are just, and you are requested to issue instructions in conformity with them to the Collector.

29. The preservation of boundaries should be the particular duty of the village officers, for it is almost impossible that any alteration can be made without their privity or connivance. It appears to the Honourable the Governor in Council doubtful whether a fine can legally be imposed on the owner of a field who thus transgresses; but he may be subjected to the assessment on the extra land, and thus, coupled with the responsibility of the village officers, and with vigilance on the part of the Mamlutdar and his subordinates, may check the practice of encroaching on the Government waste.

I have the honour to be, &c.

L. R. REID,

Acting Chief Secretary to Government.

Bombay Castle, 31*st December* 1838.

(True copies)

J. VIBART,

Revenue Commissioner.

(True copies)

R. MILLS, Collector.

No. 2107 OF 1867.

REVENUE DEPARTMENT.

Bombay Castle, 4*th June* 1867.

RESOLUTION.—The disposal of this subject may await the receipt of Sir George Wingate's opinion, which Lieutenant Colonel Francis will submit to Government after consulting that gentleman, and in the meantime copies of these proceedings should be forwarded to the Secretary of State.

M. J. SHAW STEWART,

Acting Chief Secretary to Government.

No. 20 of 1867

Revenue Department.

Bombay Castle, 24th June 1867.

To Her Majesty's Principal Secretary
of State for India in Council, London.

Right Honourable Sir,

We have the honour to forward, for your information, a copy of the papers noted in the margin relative to the revision of the assessment of the Indapoor Talooka in the Poona Collectorate.

Letter from Lieutenant Colonel Francis, Survey and Settlement Commissioner, No. 298, dated 16th April 1867.
Government Resolution No. 1550, dated 20th April 1867.
Letter from the Revenue Commissioner S.D., No. 2026, dated 22nd May 1867, with accompaniments.
Government Resolution No. 2107, dated 4th June 1867.

2. It will be observed that before disposing of this subject we have resolved on awaiting the receipt of Sir George Wingate's opinion, which Lieutenant Colonel Francis will submit to us after consulting that gentleman. We shall then have the honour of further addressing you on the subject.

We have the honour to be,
Right Honourable Sir,
Your most obedient, humble Servants,
W. R. SEYMOUR V. FITZGERALD.
R. NAPIER.
B. H. ELLIS.
S. MANSFIELD.

Revenue.
No. 59.

India Office London, 14th September 1867.

To His Excellency the Right Honourable
the GOVERNOR in COUNCIL, Bombay.

SIR,—I have to acknowledge the receipt of the despatch from your Excellency in Council of the 24th June last (No. 20), with which you foward copies of papers relative to the revision of the Assessment of the Indapoor Talooka of the Poona Collectorate.

2. As you have resolved on deferring the disposal of this question until you shall be in possession of the opinion of Sir George Wingate on the proposals of Lieutenant Colonel Francis, which the latter officer, now on leave in this country, has been authorized to obtain, I shall await the receipt of a further communication from your Government. The subject is of unusual importance, for as Indapoor is the first district under the revised thirty year's settlement of which the term is on the point of expiring, the principles now approved will doubtless be applied to the re-settlement of the other portions of the Southern Division of your Presidency, and should therefore be most carefully considered.

I have, &c.
STAFFORD H. NORTHCOTE.

No. 3725.

Revenue Survey and Assessment.

REVENUE DEPARTMENT.

Bombay Castle, 31st October 1867.

Despatch from Her Majesty's Principal Secretary of State for India, No. 59, dated 14th September 1867—Noticing the despatch of this Government, No. 20, dated 24th June 1867, relative to revision of the Assessment of the Indapoor Talooka of the Poona Collectorate.

RESOLUTION.—Colonel Francis should be furnished with a copy of this despatch.

To the SURVEY and SETTLEMENT COMMISSIONER N.D. (with copy of the Despatch).

No. 828 of 1867.

Revenue Department.

To the Acting Chief Secretary to Government.

Poona, 7th October 1867.

Sir,—Referring to Government Resolution No. 2107, dated 4th June last, I have the honour to submit herewith a Memorandum upon my proposals for the re-settlement of the Indapoor Talooka, prepared by Sir George Wingate during my recent visit to England.

2. Sir George Wingate's remarks upon this subject will, I am sure, be read with interest by Government, for the active part taken by him in the first settlement of the Indapoor district, and his ripe experience in all questions connected with the Survey of the Presidency, makes his opinion upon the subject peculiarly valuable. There are one or two points noticed by him upon which I have a few remarks to offer, but I shall not attempt to follow him through the course of his arguments, leaving it to Government to decide the few minor points of difference in our respective views upon what has already been recorded in the Report.

3. In paragraph 3 Sir George has indicated some further statistical information which he thinks it is desirable to place on record in this case as well as in future reports. The general returns enumerated by him have for the most part been prepared in my office, but as the Report and its accompaniments had become very voluminous, I purposely omitted them. But as Sir George attaches considerable importance to them, I purpose preparing amended returns, to be framed so as to include the additional information alluded to as well as that originally embodied in the Report. These returns shall be submitted hereafter as a supplement to the Report. A map of the district, which is specified as one of the requisite documents, has been embodied in the Report, though copy of it was not sent to Sir George in the first instance.

4. In his remarks upon statistical information, Sir George has also suggested that a regular form of return should be prepared for each district as brought under re-settlement. It would be most desirable to have a uniform system of return for all the several survey departments, as here proposed. At present each Superintendent, as a rule, adopts his own particurlar way of showing the statistics of a district, and as a consequence there is considerable dissimilarity both as regards details as well as in the manner of exhibiting them. The compilation therefore of a uniform return for all the districts of the Presidency, which is a most desirable measure, is impracticable. Acting therefore on the hint thrown out by Sir George, I would suggest that the Survey Commissioners, after conferring with the several Superintendents of Survey, should prepare a form of statistical return for general adoption throughout the Survey departments. As these returns are received they should be compiled by districts in the Survey Commissioner's office, which might then be made the regular statistical office of the Presidency. No expense will (at first at any rate) be incurred by the introduction of this plan, for the work could be done by the present office establishment. The form that may be agreed upon by the Survey Commissioners might be sent to Government through the Revenue Commissioners, who would thus have an opportunity of recording their opinion upon it.

5. I would draw attention to the remarks in paras. 6 and 7 upon the question of assessing lands irrigated from wells. Sir George considers that water obtained from sinking a well may be viewed as a mineral resource and be fairly taxable as such, after allowing for the expenses incurred in obtaining and making it available for irrigation. This is one of the best arguments I have yet heard in defence of the system of assessing well irrigation. For this, and for other reasons, Sir George dissents generally from my proposals for exempting lands from extra assessment on account of well irrigation. He thinks, however, that a drought-stricken district like Indapoor may be specially treated as proposed by me. If thought advisable therefore, my proposal might he held to be applicable only to Indapoor.

6. It will be satisfactory to Government to find that Sir George Wingate, though adopting a different plan of estimating the amount of the increase which may be imposed upon Indapoor at the revision assessment, has arrived at almost precisely the same result as I had worked out; that is to say, according to his estimate the increase should be 54 per cent. upon the present assessment, and my own estimate makes it 53. So near an agreement as this upon the complicated question of the re-assessment of a drought-stricken district like Indapoor is very remarkable, and at the same time it inspires confidence in the original proposals.

Paras. 10 and 11.

7. Sir George Wingate agrees with me in the expediency of fixing the amount of local tax to be levied during the lease simultaneously with the Imperial Land Revenue, and I would particularly refer to his observations upon this subject.

8. Sir George concludes his Memorandum with remarks upon the great advantages to the State, and to the people generally, of a settlement fixed for 30 years, and liable to revision at the expiration of that period, over a settlement fixed in perpetuity. He refers particularly to a paper upon the permanent settlement question which he submitted privately some years ago for the consideration of the then Secretary of State for India. I made inquiry at the India Office for this paper, but as it was not forthcoming there, Sir George has promised to send me a copy of it, which I shall submit hereafter on its receipt.

9. In conclusion I would solicit early orders upon the Report, for I purpose, with the approval of Government, to introduce the new assessment during the early part of the coming season.

I have the honour to be,

Your most obedient Servant,

J. FRANCIS, Lieut. Colonel,
Survey and Settlement Commissioner.

NOTES UPON COLONEL FRANCIS' REPORT No. 147, DATED 12TH FEBRUARY 1867, ON THE RE-SETTLEMENT OF THE DISTRICT OF INDAPOOR.

1. The first 65 paragraphs of the Report are occupied with a very interesting history of the occurrences connected with the revision of the district thirty years before, and upon this portion I shall make no remark.

2. The comparison given in the 66th paragraph of the first year of the new settlement with the last of the old is defective, inasmuch as in that year the new settlement was, I think, introduced in the Kullus division. The preceding year 1835-36 might have been compared with the year 1837-38, after allowing for the extension of cultivation in the interim caused by the revision. In the extract of Sir Bartle Frere's speech given in the 78th paragraph there is a mistake relative to the Cart manufactory set up at Temboornee in the Sholapoor districts. This establishment was instituted by Lieutenant Wingate, and hundreds of carts were supplied from it to the ryots of the neighbouring districts of Sholapoor, Poona, and Ahmednuggur. Lieutenant Gaisford subsequently introduced an improved model of a cart which was found more suitable to the Deecan, and gradually superseded all others. One great difficulty connected with the introduction of carts was the inability of the ordinary district artificers to construct or even repair them, and it would be interesting to learn to what extent this obstacle has since been removed by the greater skill of the local artificers. Are the Indapoor carts now constructed in the district, or are they purchased elsewhere; and in this case, can repairs be effected in the district without difficulty? Satisfactory replies to these queries would indicate a marked improvement in the condition of the district, brought about by the revised settlement.

3. The review of the benefits resulting from the new settlement contained in the 77th and following paragraphs up to the 107th paragraph of the report is cautious and discriminative, and calculated to give confidence in the perfect safety of the proposals

for an increase of the assessment, which Colonel Francis proceeds to found upon a consideration of these benefits. It would, however, have added to the interest of his Report, and to our confidence in his conclusions, had the statistical information regarding the present condition of the district been more ample. It would be interesting, for instance, to know what proportion of the population is dependent upon agriculture, and what upon trade and manufactures; what is the average size of the holdings of the cultivators? What are their modes of husbandry? and is the land generally well cultivated? What proportion of the land nominally in cultivation is kept untilled for the purpose of affording grazing for the cattle, though subject to the full assessment? What are the ordinary corn and money rents received by non-cultivating occupiers from their sub-tenants? How does the ryot dispose of his produce? Does he sell it chiefly at the local or distant markets, or is it handed over to the village banker in satisfaction of previous advances? What are the castes and religions of the people, and what the numbers of each denomination? What is the state of education, and the number and castes of the scholars? What is the state of crime and civil litigation in the district? What is the condition of the cross-roads of the district, and are they generally available for cart traffic, or otherwise? A statistical report for each district brought under re-settlement comprising these and any other interesting items* of information, accompanied with a map indicating the positions and grouping of the general villages of the district for purposes of re-assessment, and showing the course of the nearest great highways and railways would be an invaluable aid in forming a judgment as to the proper rates of assessment, and form a most important record by which the future progress of the district could be correctly estimated. The information required might be obtained from the Revenue, Judicial, and Educational departments, when not capable of collection by the Survey establishments, and for this the assembly

* NOTE.—Amended Returns exhibiting the information here alluded to are being prepared. See Survey Commissioner's letter No. 828, dated 7th October 1867, containing explanation on this point, and also regarding the causes of their not having been submitted with original Report.

of the various Survey and other departments at Poona during the monsoon months, affords facilities which did not exist when the head-quarters of the Survey departments were scattered over the country.

4. Besides the Chowrees and Dhurumsallas entered in the table in the 97th paragraph of the Report as new buildings erected within the last thirty years, dwelling-houses, schools, and temples or mosques might have been enumerated. The statistical table appended to the Report gives no information regarding the three last; but it appears from it that exclusive of the villages of Navee and Boree, 460 additional tiled or flat-roofed houses, 2,122 thatched have been constructed under the new settlement, and if we adopt the very moderate estimate of 100 Rupees as the value of each of the former and 50 Rupees of the latter, this would represent a capital of 1,52,100 Rupees invested in dwelling houses during the last 30 years, independent of old houses added to or entirely rebuilt; an addition also of the personal property of the inhabitants should be made on account of an increase to the extent of 9,000 sheep and goats, to the items of the table give in the 101st paragraph. Considering the imperfect nature of the experimental operations connected with the measurement and classification of the lands of the Indapoor district, Colonel Francis was, I think, right in deciding upon an entirely new classification and survey, as described in the 108th to the 125th paragraphs of the Report, but this course it is probable will only be found necessary in districts where the original operations were of a like incomplete character, and carried out before the system of laying down permanent field boundary-marks in the course of the survey operations had been matured and practically carried out.

5. The principles on which the revision of assessment should be based, as described in the 128th and 134th paragraphs, appear to be quite sound so far as they go, but they should not be considered to embrace every case, as it is possible that occasions may arise for raising the assessment upon grounds not specified in any of these paragraphs.

6. The question of excepting improvements made with the

cultivator's capital, considered in the 135th and following paragraphs, is an important one, but demands very careful consideration in its practical application. The Survey Act limits the discretion of the revising officer more than is perhaps desirable by the enactment in the concluding part of Section 30, that "such revised assessment shall be fixed, not with reference to improvements made by the owners or occupants from private capital or resources during the currency of any settlement under this Act, but with reference to general considerations of the value of land, whether as to soil or situation, prices of produce or facilities of communication." Colonel Francis considers that this provision clearly exempts land brought under irrigation by the construction of a new well, or the repair of an old one, from the imposition of additional assessment on that account. I am not satisfied of the correctness of this view, and although a decision may not be of much importance in the case of Indapoor, it may be, and probably would be so in other districts where well irrigation is extensively carried on and admits of great development. The application of the cultivator's capital to the construction of a new well or the repair of an old one does not *create* water for irrigation, but simply provides means for raising the water, stored in the subsoil, to the surface and applying it to the land. The well is the production of the cultivator's capital, but the water is not. The operation is exactly analogous to the opening of a new mine, until which time the subterranean mineral lies useless to man and yields nothing to the proprietor of the land in which it exists. But when once capital has supplied the means of bringing the mineral to the surface in a form suitable to man's wants, it immediately acquires value, and yields a rent or royalty to the proprietor of the land from which it is extracted. Water, like minerals, is a subterranean product, of great value in tropical climates, and therefore capable of legitimately yielding a rent to the lord of the soil, who is the Government in the present case. Colonel Francis estimates the average cost of the new wells constructed in Indapoor at 400 Rupees each, 5 per cent. on this capital, *i. e.* 20 Rupees, with an addition for the replacement of the capital in 50 years, which may be considered as the duration of an ordinary well, together with an

allowance for annual repairs, say 10 Rupees, thus making 30 Rupees in all, would be an adequate return to the cultivator for the expenditure of his capital; and if the additional value conferred upon the net returns from the land irrigated from the well over and above those obtained from it when cultivated as dry crop should exceed 30 Rupees, then this surplus forms the value of the water which was previously an undeveloped capability of the land, and may most legitimately be made the subject of additional assessment.

7. I am unable therefore to agree with Colonel Francis in considering the conversion of dry crop into garden land by the construction of a new well or the repair of an old one, to be in all cases excluded from increase of assessment by Section 30 of the Survey Act. I would not, however, propose to apply to such land any higher rate of assessment than the maximum dry crop rate which Colonel Francis has recommended, though I think it might be desirable to record all land irrigated from wells separately from the ordinary dry crop, with the view of presenting accurate statistics of the settlement, and of facilitating the imposition of special rates of assessment on garden land at a future settlement, should that course be then deemed desirable. It may be further mentioned in support of this suggestion, that should the district ever be brought under irrigation by means of a Canal from the Moota or other river, which is referred to in the 189th paragraph of the Report, the saturation of the soil by this means would probably give a great extension to well irrigation, so that the question of an additional assessment for that description of cultivation might rise into importance.

8. New rice land made out of dry crop land at the ryot's expense, Colonel Francis also considers to fall under the exemption contemplated in Section 30. This view does not seem to be so open to question, though a good deal might be said on the subject of the situation of the land and the additional value of the produce resulting from its conversion into Rice lands. Where the situation is favourable so that the return is large compared with the expense of conversion, this higher value is due as much to the

inherent advantages of the locality as to the application of the cultivator's capital, and a higher rate of assessment might on that account without unfairness be imposed, and as the question is not a practical one in the case of Indapoor, which is not a rice-growing district, I think it would be impolitic for the Government to foreclose it before the revision of the settlement of a rice district comes on for consideration, and however it may be settled, the converted land should, I think, be recorded in the Survey registers as Rice land, in order to preserve correct statistics of the cultivation at the time of settlement.

9. I agree with Colonel Francis in the propriety of imposing hereafter a building rate instead of a lump sum on land appropriated to building purposes; but I do not consider that the amount of such a rate would in all cases be satisfactorily determined beforehand at the revision of a Survey Settlement. Such land in certain cases, owing to the rapid increase of towns, might become of very great value, so as to render inapplicable any rate deduced from a consideration of these towns at the time of the Survey Settlement. Such cases would appear to be best provided for by special decisions as they arise, and in the case of towns having Municipal revenues, the building rents being due to building speculations by the townspeople, might, I think, justly be considered as belonging to the Municipal rather than to the general revenue.

10. Colonel Francis explains in the 141st and following paragraphs of his Report his recommendations for the revision of the Indapoor rates of assessment, which he chiefly, and very properly in my opinion, bases upon the alterations that have taken place in the prices of agricultural produce during the last 30 years. He gives a table of these prices in the 146th paragraph of his Report, which he divides into 3 equal decennial periods, showing the average price of Jowarree, the staple product of the district, to have been 56½ seers per rupee for the first, 45¾ for the second, and 26½ for the third, and he concludes that the assessment at the close of the first decennial periods was not light when gauged by the prices of that period, and that the cultivators were

not in a position to pay a higher assessment. He infers therefore that it was not till "towards the end of the second decennial period the cultivators had acquired *that amount of capital and that well-to-do position* which we would assign to them as the increase of profit to be left after payment of the Government assessment." And he concludes that this average of 42 seers per rupee should be taken as the index or starting-point for estimating the increase which may be made to the present assessment in consequence of the further rise of prices which took place in the last ten years of the settlement, and which he shows in the 156th paragraph to have been between 50 and 60 per cent. for which he proposes to provide by fixing the future maximum rate at 1 rupee per acre, which will raise by 53 per cent. the present assessment of the district. The increase here proposed seems to me to represent very accurately what is due to the altered circumstances of the district without taking into account the extraordinary rise in prices during the last five years, due to the American war, and which Colonel Francis in the 149th paragraph himself considers to be exceptional. But while agreeing in the accuracy of his general conclusion, I am unable to assent to the theoretical reasoning by which he supports it, for this requires us to admit that the rates of assessment during the first period of ten years were too high, which is contradicted by the marked extension of cultivation and amelioration in the condition of the cultivator which took place during that period. There can be no doubt whatever that during that period the district made considerable progress, but as prices did not rise, there was nothing to call for an increase of assessment, though there was sufficient improvement in the condition of the district to show that the original Survey assessment had not been pitched too high. During the latter half of the second decennial period and during the whole of the third the wealth of the cultivators increased of course more and more rapidly under the influence of the ever-rising prices, and this affords valid reasons for increasing the rates of assessment. The true inference appears to be that the original rates were suitable, and we should regard the prices of the time when they were settled as the index or point of departure by which

to regulate the increase to be now made, instead of the latter years of the 2nd period, as assumed in the argument of Colonel Francis. If the table of prices be attentively examined without reference to equal decennial periods, it will be found capable of subdivision into three well-marked periods. The first is a period of low stationary prices without any more marked oscillations than may be fairly ascribable to seasons of comparative abundance or scarcity. This period embraces the 14 years from 1836-37 to 1849-50, when the average price of Jowaree was 54 seers per rupee, or almost the same that was obtained at the introduction of the settlement, the average price for the 5 years preceding that event having been 53½ seers. The second period is of 11 years, from 1850-51 to 1860-61, and is one of advancing prices, due probably to the increasing wealth of India arising from the introduction of English capital for the construction of the Railways and for suppression of the mutinies, as well as from improvements effected in the internal communications of the country. The average price of Jowaree during the whole 11 years of this period was 39 seers, and for the last 5 years of it 35 seers per rupee. The 3rd period extends over the last five years of Colonel Francis' table from 1861-62 to 1865-66, during which prices received another extraordinary advance, due to the increased demand for Cotton, arising out of the circumstances connected with the American war. The average price of Jowaree for these 5 years was 18 seers per rupee.

11. The last period is of so entirely exceptional a character, and the prices then obtaining are so clearly due to temporary causes, that it would be most unsafe to take them into account in the formation of a basis for a revision of the rates of assessment intended to last for another term of 30 years. The price of cotton, upon which the price of Jowaree and other agricultural products in a great degree depend, has already fallen considerably since Colonel Francis' report was written, and is likely to fall much further. This has already affected the exchanges, and will materially diminish the amount of bullion to be received by India in the present year. This effect it may be anticipated will be experienced to a greater extent in future years until prices recover their normal condition, which it would not, I think, be

safe to estimate at a higher figure than those obtained during the last five years of the second of the above periods, when Jowaree was sold at 35 seers per rupee.

12. The average price of the preceding period being 54 seers, the former indicates a rise of price equivalent to 54 per cent., which is the amount of increase upon the present rates of assessment that may fairly be imposed on taking into account the rise that has taken place in prices since the former settlement was made. This is as nearly as possible the amount of increase which the rates proposed by Colonel Francis will effect, as he states in his 158th paragraph that the increase will be 53 per cent. If there were a prospect amounting to anything like a certainty of the high prices of the American war period continuing, then a very much greater increase than this would be justifiable. The prices of the last five years are 200 per cent. above those that obtained when the original rates of assessment for Indapoor were introduced, so that these might be trebled without danger to the prosperity of the district if the American war prices were to continue through the next thirty years; but, as I have said, we have no warrant for concluding that this will be the case, or that prices will certainly range above those immediately preceding the outbreak of the war. It may be that the developing trade and improving condition of the communications of the country will cause prices to rise still further; but on the other hand we have to take into account the lowering influence of the heavy tribute India will have to pay to England for the future in the shape of Home Government charges, and interest of capital provided for her Railways and other public works. A very large export trade will be necessary to provide this, and if at any time the demand for Indian commodities should fall off to an extent that would make it needful to transmit bullion to England to meet these charges, prices in India would rapidly fall. Prices in India may then be said to be dependent on the capability of its export trade to pay for, not its imports alone, but also the Home charges and the interest of borrowed capital, in addition to the annual supply of the precious metals

consumed by India in manufactures and coinage. This is a critical state of affairs, and is likely to render prices of agricultural produce unstable. It would not then be safe to adopt a high standard of prices in revising the Survey Settlements, and be every way better to make the new settlements as liberal as the exigencies of the State will permit. Colonel Francis' proposals fully meet these conditions, and though it might be urged that they are needlessly liberal, as, independently of the American war, prices would have gone on advancing, still we cannot be certain of this, and an error on the side of liberality is a safe one, as it must be promotive of the prosperity of the district.

13. Colonel Francis proposes to assess all the villages of the district at one uniform rate, with the exception of the chief market town of Indapoor, for which, in consequence of its advantages, he suggests a higher rate in consequence of the rain-fall there being somewhat less certain than in the rest of the district. No further modification of the general rate is made in consideration of greater facilities of transport possessed by some parts of the district as compared with others. Colonel Francis states in his 105th paragraph that it is difficult to put a special value upon the increased facilities of transport that have been created since the former settlement was made. These increased facilities must be mainly dependent on the high-road and rail-road from Poona to Sholapoor, both of which have been opened within the last few years. Both I think enter the district at its north-western corner, and the road passes on through the town of Indapoor, keeping chiefly to the northern side of the district, while the railway keeps still further north, and only lies for a few miles within the limits of the district. The benefits arising from both constructions must therefore, I think, be more largely enjoyed by the villages whose lands slope towards the Bheema River, which forms the northern and eastern boundary of the district, than by the villages on the other side of the district, sloping towards the Meera River, which forms the southern boundary. These differences of advantage I should imagine to be sufficiently great to warrant a difference being made in the rates of assessment on that account. These differences

would be indicated by the prices of grain obtained in the several villages were there markets there, but as Colonel Francis has viewed the prices of grain for the chief market town of Indapoor as applicable to the whole district, it is probable that he has not deemed the variation in prices due to distance from the great means of communication as of sufficient magnitude to call for any corresponding modification in the rates of assessment.

14. Colonel Francis intimates in the 179th paragraph of his Report that in addition to, and independent of the assessment imposed on the district on account of Imperial Land Revenue, a further separate cess of one anna per rupee will be levied for local improvements, and he recommends that, although Section 29 of the Survey Act provides that the 30 years' guarantee shall be limited to the Imperial Land Revenue, it should be extended also to the cess for Local improvements. Section 29 just quoted includes the imposition of a cess for the use of water for irrigation provided at the expense of Government, but I presume that Colonel Francis does not mean to include this cess under that for local improvement, to which he proposes to extend the guarantee so as to prevent anything more than one anna per rupee being levied on that account during the next 30 years. On this understanding, I entirely concur in the arguments used by him in the 179th and 180th paragraphs in support of his proposal, for I fully share his conviction, that the imposition of cesses on the Land Revenue for any purpose whatever in excess of the amount fixed for collection at the introduction of the settlement, would be viewed by the landholders as a breach of the 30 years' guarantee, and tend to weaken their confidence in the stability of the settlement which it is of so much importance in every way to strengthen. The limitation of the cess of one anna per rupee for so long a period as thirty years may be viewed as interposing a serious bar in the way of future undertakings for the improvement of the district; but should this be experienced, the Government would still be free to raise the requisite funds for local improvements, by means of local taxes independent of the Land Revenue, and it would be far better to do so rather than weaken the landholder's

confidence in the value of the Government guarantee upon which the success of the Survey Settlements, and the future investment of capital in agricultural improvements, mainly depend.

15. Colonel Francis in the following paragraphs to the 186th recommends that the revised rates of assessment he has proposed should be declared incapable of increase for another term of thirty years, instead of the adoption of a permanent settlement by which the State would be for ever debarred from any prospect of further increase from the Land Revenue. This is a very important and large subject, requiring for its adequate discussion the consideration of many questions, which I think it unnecessary to enter upon here, as I had an opportunity some years ago of submitting privately for the consideration of the then Secretary of State for India my views upon it in a memorandum * which I have not at present by me, but of which I hope to obtain a copy for Colonel Francis, to be appended to the present paper. The views taken in this memorandum entirely support the recommendations made by Colonel Francis, limiting the guarantee to 30 years, and thereby enabling the Land Revenue to participate, at the expiration of that period, in any improvement in the condition of the district. It could only be on consideration of the clearest necessity that the Government of India could be justified in debarring its successor from obtaining any accession to their resources to meet the ever-increasing wants of an advancing civilization, from the Land Revenue which hitherto has been the mainstay of Indian finance. In order to justify the adoption of so extraordinary a course, the clearest proof of the baneful effects of the present Land Revenue, and the superiority of some other mode of raising an equivalent amount, by taxation, would require to be brought forward. The Land Assessment, be it observed, is not a tax at all, but a share of the rent which the land yields to is possessors. This

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* *Vide* para. 8 of Survey and Settlement Commissioner's letter No. 828, dated 7th October 1867, to the address of the Acting Chief Secretary to Government in the Revenue Department.

share of the Land rent has from the dawn of history formed the great fund from which the expenses of Government in India have been defrayed, and in an agricultural country the land must ever remain the great source of production from which the necessities of Government will have to be supplied. The Government right to increase the Land Assessment is the property of the public, and forms a sacred trust, which, in my humble opinion, the Government for the time being is bound to transmit, unimpaired, to its successors; and I can hardly imagine any accumulation of evidence of the baneful effects of such a possession that would justify the Government in giving it up. So far, however, from such evidence being incontestable, Indian Revenue authorities are nearly unanimous in admitting that of all moves of raising a revenue yet tried in India, the Land Assessment is most popular, and that it would be utterly destructive of the welfare of the country, and indeed absolutely impossible to raise the same amount of revenue by other means. 'It has been proved incontestably besides in the case of the Bombay districts, that agriculture has improved, and the general prosperity of the country has been developed with as great rapidity as in any other part of India where permanent Settlements have been tried, and it follows therefore that no injurious influence whatever can be fairly attributed to the limitation of the duration of the Survey Settlements to terms of 30 years. This term is long enough to give the landholders confidence in the stability of the Settlement, and yet not too long to render valueless the right of the State to share in the advancing prosperity of the country. In Indapoor we have a case in point. This district may be viewed as an epitomé of India at large, which in its length and breadth is an almost purely agricultural community. In Indapoor at the expiration of the 30 years' Settlement, the Government is about to increase its resources by an addition of upwards of 50 per cent. to the Land Revenue, and with every prospect of this large increase being readily acquiesced in by the landholders, who will not abate by one jot the confidence previously entertained in the stability of their Land Settlement, or view the increase as in any way intrenching upon

their proprietary rights. The advocates then of the permanent Settlements are bound to show that this large additional revenue could be raised from this district by means of taxes which would weigh less heavily upon industry, and be at the same time more acceptable to the people at large. Until this is done, it would, in my humble opinion, be idle to consider the alternative of a permanent Settlement.

(Signed) G. WINGATE.

(True copy)

J. FRANCIS, Lieut. Colonel,
Survey and Settlement Commissioner.

MEMORANDUM REGARDING PROPOSALS BY THE GOVERNMENT OF INDIA FOR THE SALE OF WASTE LANDS AND REDEMPTION OF THE LAND REVENUE.

In considering the policy adopted by the Government of India for promoting "the sale of waste lands in fee simple and the redemption of existing land revenue," it will be convenient to treat of the latter branch of the subject in the first instance as that of most importance to the future revenue of India, and an requiring for its elucidation a line of argument that also has an important bearing on the question of selling waste land in fee simple.

2. In the permanently settled districts, the redemption of the land assessment at a proper valuation, and the application of the proceeds to the extinction of a portion of the public debt of India, would leave the financial position of the Government unaltered. And in this point of view the terms upon which the proposed redemption in such districts should be permitted alone require consideration, but those proposed by the Government of India, for fixing the price at twenty years' purchase of the existing assessment, could not fail to operate disadvantageously for the

future revenue, as the process of redemption would in all probability be confined to times when the real value of the equivalent of the annual assessment exceeded twenty years' purchase. This objection would be met by provisions for regulating the capital sum to be paid according to the market price at the time of the Indian Government 4 per cent. rupee paper, on the principles adopted for the conversion of the land tax in England.

3. The general question of encouraging the redemption of the land assessment of India at the present time, even in districts where it is permanently settled, is, however, much more open to criticism. The measure is only suitable for a country in which capital is so abundant that the landholders are unable to devote profitably the whole of their accumulations to the development of the productive capabilities of their land, and are therefore in a position to apply the surplus advantageously in the redemption of the Government or other lines upon it as opportunities may occur. But it is to be feared that this is very far from the condition of India generally, or even of the most flourishing parts of Bengal. The greatest want of India is agricultural capital, and it would be a positive calamity if by any inducements the landholders there could be tempted to withdraw any portion of their inadequate capital from agriculture to be swept into the public treasuries, when, as is admitted, it would not be productive of even financial benefit to the Government. It is not likely that this result will be realized, and more probable that the imagined boon of permitting the redemption of the land assessment will not be appreciated by the land-holding class; for it is difficult to understand, when the ordinary rate of interest on agricultural loans varies from 10 to 25 per cent., how it could ever serve the purpose of a landholder to invest his money at 5 per cent. in the redemption of his land assessment. There might be instances of wealthy landholders in Bengal and elsewhere, who have money invested in the public funds, who would be tempted to sell out for the purpose of redeeming their land assessment, but this proceeding would have no effect either in advancing or retarding agricultural improvement. In all cases, however, of landholders applying their accu-

mulations to the cultivation or improvement of their properties, it would be a positive mischief for them to cut off this fertilizing stream from the land, and to turn it into the unproductive waste of the public treasuries. It is little likely that this class of landholders will do so extensively, but, in so far as the redemption may be carried out, it may safely be said that its action will either be valueless or hurtful.

4. The foregoing observations apply equally to districts in which the land assessment is not permanently fixed; but as regards these, other most important considerations, affecting the development of the public revenues and the general productive resources of the country, require examination. For a permission to redeem the land assessment in those parts of India is equivalent to fixing the existing assessment in perpetuity, as it could not be just to place one landholder in a worse position than another, or after having allowed the redemption of the land assessment in cases too numerous to be deemed exceptional, to declare that landholders who had not been able to redeem should continue liable to have their assessment increased. This would be doubly unjust, for the onerous character of their existing assessment might put it out of their power to redeem it, and this original hardship would thus be the occasion of placing them in a position of permanent inferiority. In order to be just to the whole class of landholders, it would be necessary to fix the existing assessment in perpetuity in all parts of India to which the plan of permitting its redemption is extended, and this consideration gives great importance to the proposals of the Government of India.

5. The late lamented Colonel Baird Smith argued in favour of a permanent settlement of the land assessment in the North-West Provinces, that it would confirm and accelerate the improvement that had resulted from fixing the assessment for terms of 30 years. That may be admitted, and yet the measure might entail disadvantages which would more than counterbalance these anticipated benefits. It should be shown further that an equivalent prospective revenue to that sacrificed by fixing the present land assessment in perpetuity could be more advantageously obtained

in some other form, for it is indisputable that the cost of governing India will be enhanced as the country advances in wealth and civilization, and that a larger and a larger revenue will be needed, as time moves on, to meet the requirements of a more advanced and complicated state of society. It has to be shown that it would be for the general welfare to give up to the land-holding class, without equivalent, the public right to share in any improvement of the land rent that may and must result from the progress of India in wealth and population. A permanent settlement favours the landholder at the expense of the community at large, and the loss to the future revenue that it involves would have to be met by taxation. All arguments in favour of the measure must rest then upon the assumption that a revenue raised from the rent of land presses more heavily upon the industry of a country than an equivalent revenue raised in other ways. And reasons that would suffice to establish the advantage of a permanent settlement of the land assessment would also suffice to establish the advantage of abolishing it altogether. But how stands the case between rent and taxation? Would India really be benefited if the whole or any portion of the public revenue now derived from the rent of land were to be relinquished, and the amount so given up to be raised by taxation instead? This is the real issue, and a most important one it is.

6. In order to arrive at a clear understanding of this important question, the essential distinctions between rent and taxation must be kept in view. Rent, in the estimation of modern economists, results from land varying in fertility and in advantages of situation, which makes it to be of more value in one place than in another. On the more valuable land a greater amount of produce can be raised for the same outlay than on the less valuable land; but as the latter must suffice to remunerate the occupier, the excess of produce yielded by all kinds of land above that of the worst in cultivation constitutes a rent, which can have no influence in enhancing the cost of cultivation, as this is determined by the cost of cultivating the least favourably situated land, which yields no rent. Rent may therefore be received entirely by a landlord,

or be shared between him and other parties in many different ways, without affecting the cost of agricultural production in the slightest degree. For example, in England the rent of land is burdened with payments of various kinds for local rates, interest of mortgages, and private settlements, which diminish the share left for the landlord ; but these burdens do not affect the cost of production at all, which remains exactly what it would have been had the entire rent been received by the landlord.

7. The land assessment of India, when of moderate amount, as in the surveyed districts of the Bombay Presidency, is merely a share of the natural rent that the land must yield when in cultivation, and has therefore no prejudicial influence upon production. And herein consists its distinction from taxation in any form. The latter raises the price of the commodity taxed, and so interferes with its consumption. Taxes upon imports are usually paid by the consumers, and check trade. Taxes upon exports are usually paid by the producers, and also check trade. Taxes upon income, necessaries, or personal expenditure, all tend to diminish consumption and check trade. But a public revenue derived fron rent neither enhances prices nor diminishes consumption. The whole result is, that the rent is shared between the Government and the ostensible landlord ; but the rent itself is neither greater nor less than it would have been had this division not existed, so that the productive power of the country remains unaffected. And as the amount of rent constantly increases with the progress of society, without any effort on the part of the landholder, it may justly be looked upon as the natural inheritance of the public, and forms beyond all question a most legitimate fund for contributing to the expenses of government. Mr. J. S. Mill* observes most justly, " The ordinary progress of a society which increases in wealth is at all times tending to augment the incomes of landholders, to give them both a greater amount and a greater proportion of the wealth of the community, independently of any trouble or outlay incurred by themselves." In India this continually augmenting income has been at all times

* " Principles of Political Economy," vol. ii. p. 360. Edition of 1848.

prescriptively subject to a deduction for public purposes, or, in other words, a share of the property in the soil has been reserved by the State. And this state of things being universally recognized, the land assessment is the most popular of all imposts, and may from time to time be increased, as the country advances in wealth, without risk of giving rise to serious discontent. A landholder in India might complain of his assessment being heavier than he could pay, but he never would dream of contesting the right of the Government to increase it within moderate limits. The land assessment is not only the most productive, but also the most popular, of all the modes of raising revenue in India, and it would be a great mistake to imagine that any scheme of general taxation could be devised as a substitute which would be equally acceptable to the people.

8. It has been argued that, however indisputable the theoretical correctness of the foregoing account of the land assessment of India, the practice of the civilized nations of Europe is against it, and that, as these have advanced in wealth and civilization, they have gradually given up the practice of raising any considerable portion of their revenue from land, and have substituted taxation for the right of the State to a share of the land rent. It would sufficiently account for this, if true, that the governments of Europe have been for the most part in the hands of the landlords; but the assumption that the land of European countries now contributes little to the public revenue will not bear examination. In most of these countries the land tax still forms an important item of the public resources, and is liable to increase without reference to other taxes; and even in England, where the land tax has not varied for upwards of a century, and may be redeemed at an equitable valuation, the land still furnishes the chief resource of local taxation. Tithes and country rates are still in great part paid by the land, and form virtually a charge upon the rent. It appears that the assessment on land levied by county rates in England and Wales in the year 1832-33 amounted to 5,434,890*l.*,*

* Papers published by the Board of Trade, vol. iii. p. 34, quoted in Maculloch's "Statistical Account of the British Empire," vol. ii. p. 421.

from which it is evident that even here land still contributes largely towards the expenses of administration, and the position that the land assessment has been given up is seen to be untenable.

9. There is nothing, then, in the practice of the civilized nations of Europe that is condemnatory of the land assessment of India, or militates against the conclusions to be drawn from a scientific comparison of it with other modes of raising an equivalent revenue. It should be compared with the lately introduced income tax and licences on the exercise of trades and professions. Both of these, in the Bombay Presidency at all events, are most unpopular, and have quite failed to answer the expectations at first formed of their productiveness. It was anticipated that they would add half a million sterling to the revenues of the Bombay Presidency, but the actual yield up to the present time is understood to be less than a fourth of that amount. They are besides liable to the objections of being inquisitorial in their operation, and most demoralizing in their influence upon the revenue establishments and the people at large. It is hardly to be expected that either of these taxes, or both of them combined, would yield in the Bombay Presidency as much as may be expected from the increase of the land revenue that might legitimately be made on the expiration of the thirty years' term for which the existing assessment has been fixed at the survey settlements. The superiority of the land assessment to either of the above sources of revenue can hardly be questioned, and under such circumstances can it be wise or expedient to relinquish for ever the right of the State to participate in a general rise of the land rent, and so to compel a resort to modes of taxation which are hateful to the people and injuriously affect industry, as well as retard the development of the resources of the country?

10. It is further worthy of consideration, that future Indian financiers are likely to experience peculiar difficulties in finding substitutes for the gradual increase of the land assessment that is proposed to be given up, through the necessity of their conciliating the public opinion of this country in all their financial arrangements. In this respect the finance of India stands at a great

disadvantage as compared with that of any of the larger colonies of Great Britain. The Finance Minister of an Australian colony or of Canada has only to consider the wishes and interests of his fellow-colonists, and feels himself to be at liberty to tax, and does freely tax, imports from the mother-country, to any extent he may think fit; but the Finance Minister of India must be prepared to encounter a storm of indignation from the manufacturers of this country in attempting to impose import duties upon British manufactures, however much he may deem the measure to be called for with a view only to the interests of India. He will practically be excluded from all sources of income that would injuriously affect the interests of England. At this very time pressure from this country seems about to force the Indian Chancellor of the Exchequer to reduce the duties upon imports by one-half, and an influential party in this country is already agitating for the import and export trade of India being made entirely free. The opium revenue of India is also of doubtful stability, and already opium taxation has been carried to an extreme that leaves little, if any, chance of future increase of revenue from this source. If then the future Indian financier is to be shut out from the prolific resources of the land, customs, and opium, he could only fall back upon direct taxation, with its train of corrupting and demoralizing influences. And it may well be asked, Would a permanent income tax, ever increasing in proportion to the enlarging expenses of administration, be more desirable than periodical enhancements of the land assessment? And if not, how can it be expedient or justifiable, in the peculiar financial relations subsisting between this country and India, to cut away the land from the limited field of taxation open to the financiers of the latter country?

11. There yet remains for consideration the argument that the impetus that would be given to agriculture by the permanent limitation of the land assessment would be so marvellously great that it would more than compensate the Government and the people for the future loss of revenue which the measure would entail. It may be at once conceded that the establishment of the

land assessment in perpetuity would, in some degree, enhance the value of land, and stimulate correspondingly the energies of the landholder. But its effect in this direction would hardly be perceptible in the surveyed districts of the Bombay Presidency, where the assessment has been fixed at a moderate amount for terms of thirty years, accompanied with arrangements for duly recording all changes in the occupation of land, which have made its possession so secure and its transfer so simple, that the energies of the agriculturists have already been stimulated to a most remarkable extent; and it is probable that more has been done for the development of agricultural production than would have been brought about by an entire remission of the land assessment, unaccompanied by a field survey, to define the limits of properties, and to parcel out the waste into fields of a size convenient for tillage, and each bearing a distinct assessment. The area and assessment of any field, waste or cultivated, in any surveyed portion of the Bombay Presidency, is at once obtainable by application to the village accountant, and any one wishing to occupy waste land can thus readily obtain every needful information regarding the portion he is desirous of occupying, and is at once placed in possession, upon engaging to pay regularly the assessment placed upon it. This at once enables a cultivator, who has the means of extending his operations, to suit himself with land, and, combined with the privilege of relinquishing at any time any survey field which he may find it inconvenient to continue to cultivate, places him in a position of freedom and security, in regard to the occupation of land, such as is probably enjoyed by no other agriculturist in the world. And the result has been an extension of cultivation in districts where there was a large extent of waste previous to the survey which is perhaps unexampled.

12. The late Colonel Baird Smith, in his Famine Report, observes that, in the surveyed districts of the North-West Provinces, "the latest returns accessible to him show that there is a breadth of culturable and uncultivated land of nearly 8,000,000 acres, being equal to one-third part of its whole present cultivation, and

to about one-sixth part of its total area. Since the existing settlements began a new domain of upwards of 1,000,000 acres has been added to the area of cultivation, and under the additional stimulus of a demand limited for ever, it may fairly be expected that the growth of this domain will be sensibly increased." It thus appears that about one-eighth part of the culturable waste of the surveyed districts of the North-West Provinces has been brought under tillage since the present revenue assessment was introduced. This is considered to be a satisfactory proof of the success of the settlement, but it is very far short of what has been accomplished in the surveyed districts of the Bombay Presidency under the operation of a field assessment. In the collectorates of the Deccan and Southern Maratha Country, where the proportion of culturable waste to cultivated land, at the introduction of the survey settlements, was about the same as in the North-West Provinces, and where the existing settlements have not upon an average been in operation more than ten years, the cultivation returns would show that a new domain of from two to three millions of acres has been added to the cultivated area under the operation of the field assessment, and that in most of these districts the *whole of the waste*, excepting soils of very inferior quality, has already been brought under tillage. Instead of one-ninth of the waste, as in the North-West Provinces, at least five-sixths of the waste of those parts of the Bombay territory in which the survey settlements have been in operation ten years and upwards have been added to the cultivated domain. And in the province of Khandeish, where the extent of culturable waste, generally covered with jungle, was six times greater than the cultivated area at the commencement of the survey operations, ten years ago, about half a million of acres has been brought into cultivation. A far greater extension of cultivation than the late Colonel Baird Smith ventured to anticipate, as the result of a *permanent* settlement of the land assessment of the North-West Provinces, has been already accomplished, under the operation of the field assessment of the Bombay territories, fixed for terms of thirty years. So remarkable and rapid a development of agricultural industry is almost unexampled in any part of the world, without

aid from immigration; and it cannot in fairness be argued that any further stimulus is needed to extend cultivation over the unappropriated waste. And it is nearly certain that no sensible effect in accelerating the cultivation of waste, or the development of the resources of the soil in other ways, would be produced by fixing the present assessment of the settled parts of the Bombay territories in perpetuity. And in all parts suitable for the production of exportable products, such as the Southern Maratha Country and Khandeish, these are promptly raised to meet the wants of the market, as shown by the rapid growth of the export trade of Bombay. The peasantry are becoming comparatively wealthy, independent, and enterprising, as evidenced by their conducting the greater part of the carrying trade of the country, in addition to their agricultural operations, and by their raising the New Orleans variety of cotton in localities suited for it, and purchasing costly machinery for cleansing it from the seed. It has been, without due consideration, remarked of other parts of the country, and more especially of the collectorates of Poona, Ahmednuggur, Shalapoor, and Sattara, that the cultivators there continue the old round of grain crops, and do not turn their attention to the raising of valuable products suited for export. The observation, however, is most unjust to them, for, with the great populations of Bombay and Poona to feed within easy distance, it so happens that grain crops in the aried climates of those collectorates pay better than cotton or other exportable products, and this is the reason why they are so extensively grown. There, as elsewhere, the ryots raise the crops which they think will pay them best, and they are seldom mistaken in their choice.

13. Property in the soil is just taking root in the surveyed districts of the Bombay Presidency, and the feeling of proprietary right is as surely being fostered and developed under the thirty years' settlements as it would be under a permanent settlement. All that is wanted for this, is security of tenure, moderation in the Government demand, and facilities for transfer, all of which advantages are secured to the occupants of land under the Bombay settlements. The landholders value their possessions more highly than before; but for this very reason, in these purely

agricultural districts, they can rarely be induced to part with them, and in consequence transfers of land are not common. And in parts of the country like Khandeish, where unappropriated waste is readily obtainable on application, it is not to be expected that any considerable price should be given for land already occupied. Owing to these causes, sales of land are comparatively few, and it is probable that many years will yet elapse before any generally recognized understanding as to the saleable value of lane becomes current. Sales have been and are being effected for sums varying from one to many years purchase of the assessment, but they are too few and isolated to be used as data for estimating the saleable value of land in the settled districts. The desire, however, of retaining exclusive possession of land is universally strong, and is fast consolidating into a proprietary right, which will be fully perfected in the course of time if the present revenue arrangements be upheld. The example of Tanjore, where a moderate assessment, subjected to little change for many years, has so developed private property in the soil, that land sells for twenty years' purchase of the assessment, is also proof that a permanent limitation of the Government demand is nowise essential to the growth of proprietary rights.

14. There still remains for consideration the possibility of a fall taking place in the value of money, which is perhaps the most important circumstance that bears upon the question of fixing the land assessment in perpetuity. A fall in the value of money is equivalent to a corresponding reduction of the existing assessment, and any considerable fall, say to the extent of 25 per cent., would seriously cripple the resources of the Indian Government. It is true that financial pressure from this cause would be in some degree alleviated through certain of the public charges, such as interest of debt, pensions, railway guarantees, &c., being of a fixed character and not liable to increase in proportion to a fall in the value of money ; but if it be supposed that the Government would only suffer to the extent of one-half of the diminution in the value of the land assessment caused by such a fall, the consequences, might be very serious. The loss could not be met by

raising the land assessment, for that is to be fixed for ever, and the consequence would be that taxation in some form would have to be resorted to for making it good.

15. And this consideration is of especial moment at the present time, when such a fall in the value of money is probably going on throughout the world, owing to the vastly greater quantities of the precious metals that have been produced of late years, and is entirely removed from the region of speculation as regards India, where it has been in sure, rapid, and visible operation for a considerable period. The Indian newspapers and periodicals for years past have teemed with complaints of the increased cost of living. Labourers and servants require more wages; house rent is everywhere higher; horses cost more to keep; and in all departments of private expenditure money no longer goes so far as it did. The same is the case with the great staple of agricultural industry. Grain in Bombay and Poona is much dearer than it was ten to fifteen years ago; cotton is at least 100 per cent. higher (accounted for in part by the stoppage of the American supply); oil-seeds and other staples are much enhanced in price. It would be quite within the mark to estimate that prices of agricultural produce are, upon an average, 25 per cent. higher at the present time than they were 15 years ago. And the assessment of the early-settled districts is certainly to that extent lighter than when it was first imposed. This would justify a corresponding increase being made when the current terms of thirty years for which the settlement has been made expire. It is therefore no trifling revenue which the Government of India is now thinking of sacrificing for ever, but an expected increase of 25 per cent. on the land assessment of the Bombay Presidency in the course of the next thirty years. The first of the districts settled was that of Indapoor, which will have been thirty years in operation in four or five years more, and from that time forward one district after another would have to be resettled, and the anticipated improvement in the land revenue would begin to be felt.

16. The remarkable fall taking place in the value of money in India is not wholly due to an increased production of the

precious metals throughout the world of late years, but is also ascribable to an increased demand for Indian staples by foreign countries within the same period, which have been purchased to a large extent with silver. The demand of foreign countries for Indian staples has greatly exceeded the demand of India for foreign productions, and the excess of the former over the latter has necessarily been made up by imports of silver, by which the coinage of India has been largely augmented and also lowered in value. There is no indication as yet of any alteration being likely to take place soon in this peculiar condition of the export and import trade of India, so that the depreciation in the value of money, traceable to it, seems likely to continue for some considerable period.

17. The improvement effected of late years in the internal communications of India has also had no inconsiderable influence in lowering the value of money in the interior. Districts which had no easy communication with the coast had of course little foreign trade. Only valuable commodities, capable of ready transportation, could be exported, and consequently their means of supplying themselves with foreign commodities, and especially with silver, were extremely limited. Owing to this cause, the value of money in such remote localities was always high. Prices of agricultural produce were therefore low, and reductions of the land assessment, by inducing extension of cultivation and increased production, made them still lower, and rendered it more and more difficult for the agriculturist to convert his produce into money. This state of things has been a marked result of the land revenue settlements of the Punjab. But open up such an inland district to foreign commerce by means of railways, roads, or navigable canals or rivers, and silver immediately flows in to purchase the productions which foreigners covet. A greater and greater breadth of the cultivated land, which previously, from the absence of a foreign demand, had been unavoidably devoted to the production of food and other articles suited for internal consumption, is yearly appropriated to the growth of exportable produce, and thus prices rise from two causes—*firstly*, from a

fall in the value of money caused by increased importations of it; and, *secondly*, from a diminished production of grain and other crops suitable for internal consumption. It may now be readily seen how great must be the effect of improved communications in raising prices of agricultural produce in inland districts, and so enabling the landholders to pay without difficulty an increased assessment. The enhanced value given to land by improved means of transport would be a most important subject for investigation when the existing land revenue settlements expire, and the increased assessment that might then be imposed, in consideration of such improvements, would be a certain and most legitimate return to the State for the public money expended upon, or other aid afforded to such undertakings.

18. It is also to be borne in mind that a first settlement of the land assessment for a term of years can only be justly viewed as experimental, and experience of its working for a series of years is required to ascertain whether it is suitable or not. This remark applies to most of the existing settlements throughout India, exclusive of Bengal, and certainly to all the Revenue Survey Settlements of the Bombay Presidency, none of which have yet run through the thirty years of its first or experimental term, so that even if the principle of fixing the assessment in perpetuity were sound, it would nevertheless be most inexpedient and unwise to give it practical application in the Bombay Presidency until the present settlements have run their course of thirty years and furnished trustworthy data, as well as a fitting opportunity for determining what the permanent assessment should be.

19. The foregoing arguments may serve to show the danger of precipitate action in a matter so important as the land revenue of India, even if they should not be deemed conclusive as to the impolicy of fixing the land assessment in perpetuity. They may be shortly recapitulated as follows:—

1. That the great want of Indian agriculture is capital, and it would therefore be most inexpedient to tempt the landholders to withdraw any portion of their inadequate capital from the land in order to redeem its assessment.

2. That the land assessment of India, when of moderate amount, is a rent-charge, not a tax, and therefore might be increased when the existing settlements expire in proportion to any rise that may have taken place in the value of land from natural causes, without adding to the cost of agricultural production, or burdening the general industry of the country in any way. This could not be said of taxation in any form, and India therefore could not benefit, but must suffer, by every substitution of taxation for the existing or prospective land assessment.

3. That among the civilized nations of Europe the land rent still ranks among the most important sources of the public revenue, and the practice of those nations therefore furnishes no justification for cutting off this resource from the future Governments of India.

4. That it is inexpedient, in the peculiar financial relations of India with England, which allow little freedom of action to the India Governments in dealing with import and export duties, to fetter them still further by depriving them of the power to make the land revenue bear a share of the increased expense of administration that must result from the future progress of India in wealth and population.

5. That the impetus likely to be given to agriculture through fixing the land assessment in perpetuity, beyond what is being given by assessments fixed for terms of thirty years, accompanied by provisions for giving security of tenure and facilities of transfer to the landholder, would be too insignificant to form any sufficient compensation to the Government or to the public for drying up a most ancient, popular, and productive source of revenue, and compelling a resort to taxation to make good the loss.

6. That the future capability of the land of India to bear assessment must steadily increase as the value of money diminishes, under the combined influence of an increas-

ing supply of silver, the progress of population and wealth, and improved means of communication ; and in proportion to this capability would be the loss to be incurred by fixing the assessment permanently at its present standard.

7. That the existing settlements of the land assessments—in the Bombay Presidency at all events—are merely experimental, and are therefore unsuited for being made the basis of a permanent settlement of the land revenue.

20. The proposed regulations for the sale of unappropriated uncleared waste land at a price not exceeding 2½ rupees per acre, and of waste unencumbered with jungle at a price not exceeding five rupees an acre, might in certain localities be taken advantage of by Europeans for the formation of tea and coffee plantations ; and it is unquestionably most desirable to encourage the formation of such plantations in all suitable localities. And if this important object would be better promoted by the absolute sale of the unappropriated waste, than by its grant at an annual quit-rent for a series of years, the former course should be preferred. But the operation of the plan should be carefully confined to localities suited for the settlement of Europeans, and for the formation, under their superintendence, of valuable plantations, by which the export trade and wealth of the country would be augmented, in order that the undeveloped public property in the waste, which must some day become of great value, may not be sacrificed without an adequate object.

21. The value of waste land for plantation purposes must, even in suitable climates, vary greatly, according to the nature of the soil, command of labour and of markets, and facilities of communication, and it would often happen that the rates at which the waste is proposed to be sold would be far short of a fair equivalent for the public property in the soil to be transferred to the purchaser. In fact the limitation of rates laid down in the 29th paragraph of the Resolution of the Government of India would afford no protection to the public whatever, as it would not prevent a local officer from assigning away the land for ever for a merely nominal

price. The limitation could only operate against the public, never for its protection ; and as it would invest the local authorities with great discretionary power which could hardly be used in the interests of the public, it seems most desirable that any limitation should declare the *minimum*, not the *maximum*, price at which the unappropriated waste may be sold. A better test of the value of the public property which is proposed to be sold would be to put it up to auction at a minimum price, though this plan also is liable to objection as being likely to discourage settlement, for it would be a great disappointment to any intending planter, after having discovered, by laborious and possibly expensive investigation, a suitable locality for his plantation, to lose it after all by some one bidding over his head. This difficulty would be obviated by allowing the planter to obtain his land without resorting to an auction sale, on condition of his paying an annual quit-rent to Government, amounting to 5 per cent. of the minimum price of which it would be put up to auction, for thirty years, when the quit-rent should be subject to revision and increased, as in the case of the survey settlements of the North-Western Provinces and Bombay. It would probably be found that most planters would prefer to hold at an annual quit-rent, so as to be able to reserve all their capital for the cultivation of their estates, while by this plan the public property in the prospective land rent would be preserved intact, and at all events no harm could be done by giving the planters the option of resorting to either of the two modes suggested for obtaining the land they may require.

22. It would be most undesirable, however, to extend the rules for the purchase of waste lands to localities unsuited for European planters, as this would, as already explained, be equivalent to fixing the land assessment in perpetuity, and so deprive the Government and the public of a most promising source of future revenue. The whole Presidency of Bombay (exclusive of Sind) does not perhaps contain a single tract of waste land from which a European could make a living as an agriculturist. Its principal wastes are in the province of Khandeish, and they are for most part of the year pestilential jungles in which a European could

not live. There is no public advantage to be gained in the Bombay Presidency by the introduction of rules framed to meet the requirements of European planters, and it is most certain that these would not avail themselves of them; whereas the existing system is found to be quite suitable for Natives, and is ensuring a more rapid cultivation of the waste than the most successful of British colonies can parallel, while it secures to the public their unquestioned right to share in the future increased value that cannot fail to be given to the lands in question, through the operation of the natural causes which have been already fully described in discussing the policy of fixing the land assessment in perpetuity. The value of the public property in the wastes of Khandeish is enormous. This province, before it was wasted and its population almost exterminated, by repeated inroads of Maratha and Pindarree hordes of plunderers, yielded a public revenue of three-fourths of a million sterling, and so rapid is likely to be its progress under the survey settlement, now that it is brought into direct railway communication with Bombay, that its land revenue may well be doubled in the course of the next thirty years by the cultivation of waste, when that doubled revenue would admit of being further increased on the renewal of the survey settlements. There are extensive tracts of waste in Khandeish which, from the absence of population, are not yet in a condition for detailed survey and assessment, but it would be a monstrous sacrifice of public property to declare these wastes to be saleable for any sums not exceeding 2½ rupees per acre. The Khandeish husbandmen have added half a million of acres to their cultivated domain in the course of the last ten years, and are steadily advancing upon the jungles around them at a continually accelerating pace. The next ten years may possibly add a million more of acres to their conquest from the jungle, and, as population and wealth increase, their encroachment upon the waste will continue until the whole five millions of acres, at which its extent may be roughly estimated, are brought under their dominion. This is now going on under the operation of field settlements fixed for thirty years, and it may be asked what more remarkable or satisfactory progress could be desired? The future public property

in course of development in the province of Khandeish is enormous, and it would be a grievous error and public misfortune were it to be sacrificed, eitheir by fixing the present land assessment in perpetuity, or by selling the unappropriated waste upon the terms proposed.

23. The proposals of the Government of India for the sale of waste lands in perpetuity, discharged from all prospective demand on account of Land Revenue, may then be pronounced to be quite unsuitable for the Presidency of Bombay, which never has offered, and never will offer, a field for European planters. Europeans may, and it is to be hoped will, locate themselves in the interior, to purchase and prepare cotton and other agricultural products for foreign markets, and their presence there would in all probability be of great advantage to the landholders and to the foreign trade of the Presidency. But as mere agriculturists there is positively no opening for them at all, and the object of encouraging their settlement as planters is too visionary to furnish a shadow of an argument for disturbing a successful land settlement which is securing a rapid extension of cultivation over the waste, while preserving intact the public rights over the undeveloped capabilities of the soil, as the patrimony of future generations.

G. WINGATE.

Crofton House, Hants, 2nd May 1862.

Revenue Survey and Assessment.

No. 1211.

REVENUE DEPARTMENT.

Bombay Castle, 27th March 1868.

Memorandum from the Survey and Settlement Commissioner N. D. No. 832H, dated 30th October 1867—Forwarding 16 printed copies of Sir George Wingate's Notes upon his (Colonel Francis') report No. 147, dated 12th February 1867, on the re-settlement of the Indapoor Talooka, and of his letter No. 828, dated 7th October 1867, handing up the same to Government; as also 10 copies, with maps, of the Report above referred to.

RESOLUTION.—The original Report of Colonel Francis containing his proposals for the revision of the settlement of Indapoor was submitted by the Revenue Commissioner S. D. with a memorandum dated 22nd May 1867. This Report gives a very clear account of the circumstances of the Talooka before it was surveyed and settled by the late Mr. Goldsmid and Sir George Wingate, and also of the results of the settlement, which are shown to have been most satisfactory. A copy was at once forwarded to Her Majesty's Secretary of State, but as this is the first of the series now commencing of the revised settlements in the Deccan and Southern Maratha Country, the subject is of unusual importance, and final instructions on the Report were deferred until Colonel Francis should have had an opportunity of consulting Sir George Wingate in England.

2. This has been done, and Colonel Francis has forwarded a memorandum which Sir George Wingate has drawn up. It is most satisfactory to find that the conclusions arrived at in this memorandum correspond so very closely with the proposals which Colonel Francis submitted to Government.

3. Sir George Wingate's suggestions in regard to the more accurate and uniform record of Survey statistics should be attended to. The proposals in Colonel Francis' 4th paragraph founded

thereon should be adopted, with the modification that the Survey Commissioners should consult the Revene Commissioners before finally submitting the forms for the approval of Government, and should either obtain their consent or explain the reasons of their dissent in any particulars.

4. - There can be no doubt but that the local cess should be fixed for the period of settlement, as stated in paragraph 7 of Colonel Francis' memorandum, and the rate of one anna may be adopted as proposed. It will of course be made clear that the right of Government is reserved to impose water rates in the event of irrigational works being constructed.

5. Ordinarily it will not be needful to re-measure and re-classify whole districts as they come under re-settlement; but in districts surveyed during the early years of a newly organized survey these operations must be repeated, and the wisdom of the course adopted by Government and the Legislature in reserving the right has been already proved by the admitted necessity for a new measurement and classification of the district of Indapoor.

6. There is a great deal of force in what Sir George Wingate urges in his 6th to 9th paragraphs about the taxation of improvements. But Government cannot fully coincide in all his conclusions.

7. In regard to special taxation of wells, it is said with truth that water is, like mineral wealth, fairly taxable by the landlord when used by the tenant. His Excellency in Council, however, considers that the first principle of its taxation should be that which governs our taxation of the land itself; that is, the capability of being used rather than the use itself. If water of good quality be easily available near the surface, it is more reasonable to tax such land by a light additional rate, whether the water be used or not, than to lay an oppressively heavy tax on those who expend capital and labour in bringing the water into use. There is, however, a point at which this principle must be modified, for when the land is such that when water is not brought to it it will bear nothing, and when water is used it will yield a fine crop, then even a light tax in the former case is impossible. Of this class

are the sandy tracts in the Concan, which under the influence of water become cocoanut gardens. It must be held that the right of Government to levy a rate by virtue of the water below the surface is in abeyance, or dormant, till the water is produced, but it is doubted greatly, even in this extreme case, whether it is politic, though it may be asserted to be just, to levy more than would be leviable from first class rice ground, which enjoys also the benefits of water, not created, it is true, by the tenant, but utilized by means of his preparation of the ground.

8. The question of rice fields as compared with dry crop land next naturally arises. The Governor in Council is not prepared at present to concur wholly with Sir George Wingate ; for it may be asked whether the adaptability of the soil to rice crops is not sufficiently taken into account if the land when so adapted is treated as first class dry crop land, without adding a special rate because the tenant has expended capital in developing its qualities.

9. But, as stated by Sir George Wingate, this question does not arise here, and it may be reserved for future discussion.

10. And in respect to garden lands it is true that in some districts the difficulty of ascertaining what lands have water capabilities may prevent the adoption of a system that, in lieu of taxing wells specially, taxes all lands capable of producing water with a reasonable amount of trouble. Still Government would advocate the propriety of restricting the demand of Government on well lands to the maximum rate on first class dry crop soils. An extra rate for water capabilities in all districts in which such capabilities may be easily ascertained and recorded might properly be added to the classification, just as a double crop, or other special fertility, is dealt with. But this may not be practicable or expedient everywhere, and in all districts, such as that of Indapoor, in which the garden cultivation is scanty—and it is a great object to encourage it—the best policy is that which Colonel Francis has adopted. It may be difficult to ascertain what lands are capable of producing water, but it is easy to make the maximum for dry crop lands the maximum for well lands also. This course, which His

Excellency the Governor in Council sanctions in the district now under review, will certainly lead to the great increase of well cultivation during the currency of the settlement now about to be made.

11. In regard to Sir George Wingate's remarks in paragraph 9 about a building rate, it may be observed that the Survey Act hardly provides in sufficient detail for the contingency of the increased value of property for building purposes; and it is probable that special legislation will have before long to be resorted to in order to obtain proper sanction for the rules under which the settlement of such lands is now progressing in the larger towns.

12. Sir George Wingate has in his memorandum referred briefly to his views of a permanent settlement. Government consider that his arguments against permanent settlements are thoroughly conclusive, and the present settlement of Indapoor may be taken as an example, on the one hand, of the prosperity attainable under a thiry years' settlement, and on the other of the wasteful sacrifice of revenue involved in a permanent settlement, for had the former settlement been permanent, Government would now have been deprived of an additional revenue of 53 per cent., which the people are ready to pay without the slightest dissatisfaction. If it be alleged that the memorandum written on this subject by Sir George Wingate some years ago is out of date, his remarks in the present memorandum are at any rate fresh and well timed, and they give Government the most recent views of one who has greater experience in the Revenue system of this Presidency than any one alive.

13. The very elaborate details by which Colonel Francis has supported his propositions for the revision of the rates leave no doubt but that he has exercised a very wise discretion in not increasing the assessment further, as he might have done had he been guided solely by the recent prices of produce.

14. An increase of upwards of 50 per cent. is not slight, but it is fully justified by the difference in the circumstances of the district, the increased facilities of communication, and the rise in prices, even taking the average prices much lower than those ruling in the last five years.

15. The Governor in Council therefore confirms the proposed rates for thirty years, and approves, subject to the above remarks, all Colonel Francis' proposals now submitted in these reports.

16. The acknowledgments of Government are due to Colonel Francis for his very clear and elaborate Report.

17. A copy should be sent to Her Majesty's Secretary of State.

To the REVENUE COMMISSIONER N.D.,
REVENUE COMMISSIONER S.D.,
SURVEY & SETTLEMENT COMMISSIONER S.D.,
SURVEY & SETTLEMENT COMMISSIONER N.D.,
} with copy of the papers on which the Resolution is passed.

No. 5 of 1868.

Revenue Department.

Bombay Castle, 4th April 1868.

To Her Majesty's Principal Secretary
of State for India in Council, London.

Right Honourable Sir,

With reference to your despatch No. 59, dated the 14th September last, we have the honour to forward to you the accompanying copy of the papers as per margin, relative to the revision of the Assessment of the Indapoor Talooka of the Poona Collectorate.

Letter from Lieutenant Colonel Francis, Survey and Settlement Commissioner, No. 823, dated 7th October 1867.
Memorandum by Sir George Wingate, referred to in paragraph 1 of the above.
Memorandum referred to in Colonel Francis' paragraph 8, and Sir George Wingate's paragraph 15.
Government Resolution No. 1211, dated 27th March 1868.

We have the honour to be,
Right Honourable Sir,
Your most obedient, humble Servants,
W. R. SEYMOUR V. FITZGERALD.
B. H. ELLIS.
S. MANSFIELD.

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